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TITLE 7—AGRICULTURE

Subtitle A—Office of the Secretary of Agriculture

PART 1—ADMINISTRATIVE REGULATIONS

LABOR CENTERS, HOMES, CAMPS AND FACILITIES; DELEGATION OF AUTHORITY TO EFFECT LIQUIDATION

Paragraph 1 of F. R. Doc. 47-7660 (12 F. R. 5517) a delegation of authority to effect the liquidation of labor centers, homes, camps and facilities, issued on August 12, 1947, by the Acting Secretary of Agriculture is amended to read as follows:

1. Effective immediately, there is hereby transferred to the Production and Marketing Administration, to be exercised by the Administrator thereof, all the authorities, powers, functions and duties vested in me under the provisions of the act to dispose of as provided in the act, all labor supply centers, labor homes, labor camps, and facilities formerly under the supervision or administration of the Farm Security Administration and transferred or made available to the War Food Administrator for use in the farm labor supply program pursuant to Pub. Law No. 45, 78th Cong. 1st sess., approved April 29, 1943 (57 Stat. 70), and in the custody or under the control of the Production and Marketing Administration on August 12, 1947, all similar centers, homes, camps, and facilities constructed or acquired by the War Food Administrator or the Department of Agriculture pursuant to subsequent similar laws or otherwise and used in the farm labor supply program, and any equipment pertaining thereto or used in the farm labor supply program.

(R. S. 161, 60 Stat. 1062, Pub. Laws 40, 298, 80th Cong.; 5 U. S. C. 22)

Done at Washington, D. C., this 4th day of October 1947.

[SEAL] N. E. DODD,
Acting Secretary of Agriculture.

[F. R. Doc. 47-9017; Filed, Oct. 6, 1947;
8:58 a. m.]

TITLE 8—ALIENS AND NATIONALITY

Chapter I—Immigration and Naturalization Service, Department of Justice

PART 116—CIVIL AIR NAVIGATION

EXAMINATION IN HAWAII OF AIRCRAFT PASSENGERS AND CREW MEMBERS PROCEEDING TO MAINLAND

OCTOBER 2, 1947.

Reference is made to the notice which was published in the FEDERAL REGISTER dated August 23, 1947 (12 F. R. 5703), pursuant to section 4 of the Administrative Procedure Act (60 Stat. 238; 5 U. S. C. Sup., 1003) and which stated in full the terms of a proposed rule relative to the examination in Hawaii of aircraft passengers and crew members proceeding to the mainland. Such rule is hereby adopted without change and is stated in full *infra*.

Section 116.9 *Documents for clearance*, of Title 8, Code of Federal Regulations, also designated as § 6.9 of Title 19 and § 71.509 of Title 42, is amended by adding paragraph (f) as follows:

(f) If the aircraft is to proceed from Hawaii directly to the mainland, the immigration examination of passengers and crew and final determination of their admissibility to the mainland shall be completed before they depart for the mainland. With respect to passengers who are found to be United States citizens through primary inspection, by boards of special inquiry, or through appeal proceedings from the decisions of such boards, or who are by any such procedures found to be aliens admissible to the mainland, the special procedure shall be as follows:

(1) The general declaration and the air passenger manifests, as required by this section for immigration purposes, shall be in triplicate and shall be delivered by the aircraft commander to the immigration officer in charge in Hawaii.

(2) Each copy of the air passenger manifest shall be endorsed and signed by such officer in Hawaii to show which pas-

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1946 SUPPLEMENT

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¹ See Title 35, Part 24.

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sengers are admissible as citizens of the United States and which passengers are admissible as aliens.

(3) One copy of the general declaration and of each air passenger manifest shall be returned by the immigration officer in Hawaii to the aircraft commander with the signed endorsement that the passengers who are departing on the aircraft for the mainland are correctly listed. The immigration officer in Hawaii shall verify that the passengers, as listed on the manifest, depart on the aircraft.

(4) One copy of the general declaration and one copy of each air passenger manifest shall be forwarded by the immigration officer in Hawaii by mail to the district director of immigration and naturalization of the district which embraces the airport to which the manifest states the aircraft is destined in the mainland.

(5) One copy of the general declaration and of each air passenger manifest shall be retained by such immigration officer in Hawaii.

(6) Upon arrival in the mainland, the copy of the general declaration and of each air passenger manifest that was returned to the commander by the immigration officer in Hawaii shall be endorsed and signed by the commander to show the place and date of arrival on the mainland. Such copies shall then be transmitted immediately by him to the district director of immigration and naturalization of the district which embraces the place at which the aircraft first lands in the mainland. Such copies and the copies sent by the immigration officer in Hawaii shall be compared to verify that they are in agreement. The place and date of arrival on the mainland shall be the record port and date of arrival for immigration purposes in the cases of aliens and not admitted to the mainland for permanent residence. In the cases of all other aliens admitted at Hawaii, the place and date of arrival

there shall be the record port and date of arrival for immigration purposes.

(7) No alien shall be brought from Hawaii to the mainland unless found by the immigration authorities in Hawaii to be admissible to the United States (the mainland). Where a passenger makes a substantial claim to United States citizenship which is practicable to determine in Hawaii, and the passenger desires to proceed by air to the mainland, he may be permitted by the immigration officer in charge in Hawaii to do so, subject to inspection and decision as to his status upon arrival in the mainland. In such case, copies of the general declaration and passenger manifest shall be furnished as prescribed in paragraph (e) of this section. In the case of such passengers, the aircraft commander shall notify the immigration officer at or nearest the place of intended first landing on the mainland sufficiently in advance of arrival there for an immigrant inspector to meet the aircraft for the purpose of inspecting the passengers upon arrival there.

(8) Airmen serving on aircraft arriving from outside the United States and intending to proceed from Hawaii to the mainland will be inspected in Hawaii by the immigration authorities there, and any period of airport leave granted there to alien airmen will apply also to the mainland. Airmen serving on an aircraft arriving in the mainland directly from Hawaii will be presumed to have been found in Hawaii to be United States citizens or alien airmen entitled to usual airport leave, except in such cases as the district director of immigration and naturalization for the district embracing the place to which the aircraft is destined to the mainland is informed to the contrary by the immigration officer in charge in Hawaii. The information shall be furnished sufficiently in advance of the arrival of the aircraft in the mainland for an immigrant inspector to meet the aircraft. The place and date of arrival in Hawaii of an alien admitted there as an airman shall be the record port and date of arrival for immigration purposes.

(9) On Sundays and legal holidays and between 5 p. m. on any day and 8 a. m. on the following day, the immigration inspection of passengers beginning a trip in Hawaii by aircraft to the mainland shall be paid for at the extra rates of compensation, respectively, prescribed by the act of March 2, 1931, as amended (8 U. S. C. 109a, 109b). The extra compensation shall be borne by the owner, operator, or agent of the aircraft and be paid in accordance with the regulations now in force under that act as amended or hereafter promulgated thereunder. For the purposes of this paragraph, verifying the departure of passengers by aircraft from Hawaii to the mainland is immigration inspection.

The rule stated *supra* shall become effective on November 1, 1947, or 30 days after the date of the publication of this order in the FEDERAL REGISTER, whichever falls later.

The legal basis for this rule consists of those statutes cited at the end of this order. The practical basis for this rule is the determination that it will be ad-

vantageous to the Government, to air carriers, and to persons traveling by air from Hawaii to the mainland if the immigration examination of aircraft passengers and crew members is conducted in Hawaii. The general purpose of this rule is to establish a procedure for such examination.

(R. S. 161, 251, sec. 23, 39 Stat. 892, sec. 24, 43 Stat. 166, sec. 7, 44 Stat. 572, sec. 644, 46 Stat. 761, secs. 367, 602, 58 Stat. 706, 712; 5 U. S. C. 22, 19 U. S. C. 66, 1644, 8 U. S. C. 102, 222, 49 U. S. C. 177, 42 U. S. C., Sup. IV, 201 note, 270; sec. 1, Reorg. Plan No. V, 5 F. R. 2132, 2223, sec. 102, Reorg. Plan No. 3 of 1946, 11 F. R. 7875)

TOM C. CLARK,
Attorney General.
E. H. FOLEY, Jr.,
Acting Secretary of the Treasury.
FRANK DOW,
Acting Commissioner of Customs.
JAMES A. CRABTREE,
Acting Surgeon General,
Public Health Service.

Approved:

OSCAR R. EWING,
Federal Security Administrator.

[F. R. Doc. 47-9047; Filed, Oct. 6, 1947;
8:50 a. m.]

TITLE 19—CUSTOMS DUTIES

Chapter I—Bureau of Customs, Department of the Treasury

PART 6—AIR COMMERCE REGULATIONS

EXAMINATION IN HAWAII OF AIRCRAFT PAS- SENGERS AND CREW MEMBERS PROCEEDING TO MAINLAND

CROSS REFERENCE: For an amendment to § 6.9 *Documents for clearance*, concerning examination in Hawaii of aircraft passengers and crew members proceeding to the mainland see Federal Register Document 47-9047, Immigration and Naturalization Service, Department of Justice, Chapter I of Title 8, *supra*.

TITLE 24—HOUSING CREDIT

Chapter VIII—Office of Housing Expediter.

[Veterans' Preference Reg. as Amended July
31, 1947, Amdt. 1]

PART 813—VETERANS' PREFERENCE REG- ULATION UNDER HOUSING AND RENT ACT OF 1947

It is the purpose of this amendment to relieve hardship to builders where they have unsuccessfully offered dwellings in a project exclusively to veterans until thirty days after completion of construction of one or more of the dwellings but have been required by this section (Veterans' Preference Regulation) to continue to hold the dwellings off the market until thirty days after completion of each particular unit, unless relief was obtained on appeal under this section.

1. A new paragraph (e) is hereby added to this section (the Veterans' Preference Regulation) to read as follows:

(e) *Alternative veterans' preference period for projects of several dwellings.* Where a number of dwellings are to be constructed or erected on a certain site as one project, the period of exclusive public offering to veterans which is applicable to the first or "model" dwelling in the project may be used for any or all of the other dwelling units in the project which are substantially the same, provided that the public offering and other requirements of this section (the Veterans' Preference Regulation) applicable to the first or "model" dwelling are applied to the other units. For this purpose, the term "construction" as used in this section means construction or erection of such first or "model" dwelling. The exclusive public offering to veterans under this paragraph must clearly refer to all of the dwellings in the project to be covered by the public offering.

2. Paragraphs (e), (f), (g), and (h) of this section are hereby redesignated (f), (g), (h), and (i), respectively.

(P. L. 129, 80th Cong.)

Issued this 6th day of October 1947.

OFFICE OF THE HOUSING
EXPEDITER,
By JAMES V. SARCONI,
Authorizing Officer.

[F. R. Doc. 47-9083; Filed, Oct. 6, 1947;
11:20 a. m.]

[Veterans' Preference Reg., Interpretation 1]

PART 813—VETERANS' PREFERENCE REG- ULATION UNDER HOUSING AND RENT ACT OF 1947

MEANING OF "SALE OF HOUSING ACCOMMO- DATIONS" TO WHICH VETERANS' PREFER- ENCE IS APPLICABLE UNDER THE VETERANS' PREFERENCE REGULATION

Pursuant to the Housing and Rent Act of 1947, the Veterans' Preference Regulation provides that:

In order to assure preference or priority to veterans of World War II or their families in the sale of housing accommodations designed for a single family residence, the construction of which is completed after June 30, 1947, and prior to March 1, 1948: * * *

No person shall sell, offer to sell, or otherwise dispose of such housing accommodations until 30 days after construction is completed, except for occupancy by veterans or their families. (Par. (c))

* * * all housing accommodations (covered by the above provision) which are intended for sale * * * must be publicly offered in good faith, as provided in the regulation, exclusively for sale for occupancy by veterans or their families. (Par. (e))

Set forth below is an interpretation of those provisions of the Veterans' Preference Regulation which is applicable to all housing accommodations covered by the regulation, whether conventional, prefabricated or otherwise.

It is the purpose of the Veterans' Preference Regulation to assure that when houses are being built for sale, veterans should have adequate opportunity for the prescribed period to purchase them prior to other purchasers. The regulation is not intended in any way to restrict a non-veteran in building or contracting to have a house constructed or erected for his own occupancy.

RULES AND REGULATIONS

Thus, the regulation does not prevent a builder or other contractor or agent from constructing or erecting a house for a non-veteran who wishes to own and occupy it, if the transaction does not in fact constitute a sale of housing accommodations as distinguished from a contract to construct or erect.

In general, a transaction involving the construction or erection of a house does not constitute a sale or other disposition of housing accommodations within the meaning of the Veterans' Preference Regulation if the contractor undertakes to construct or erect the house pursuant to, and solely because of, a contract with the particular person who is the prospective occupant. For example, it is not a violation of the veterans' preference requirements for a non-veteran who owns his own lot to engage a contractor to construct or erect a house on the lot. On the other hand, it is equally clear that veterans' preference is applicable where a builder offers to construct or erect a particular house for whatever purchaser he might find or desire to do business with, and the builder thereafter agrees with a prospective occupant to construct or erect a house and to transfer the house and lot to him.

In any case where construction or erection work on the house (or other work or actions indicating an intention to construct or erect the house) was commenced prior to the contract with the prospective occupant, it is clear that the transaction with the prospective occupant is a sale or disposition of housing accommodations within the meaning of the regulation, and that veterans' preference is applicable. Even where no such work was begun prior to the contract, other facts may indicate that construction or erection was not contingent upon the prior contract with this particular purchaser. For example, if a project is being undertaken, which consists of a number of dwellings, to be constructed or erected substantially in accordance with the builder's plans, veterans' preference would be applicable to all of the dwellings in the project, including those as to which contracts with prospective occupants are entered into prior to the commencement of any work on those dwellings.

Issued this 6th day of October 1947.

ADOLPH H. ZWERNER,
General Counsel.

[F. R. Doc. 47-9084; Filed, Oct. 6, 1947;
11:20 a. m.]

TITLE 30—MINERAL RESOURCES

Chapter II—Geological Survey,
Department of the Interior

PART 227—DEFINITIONS OF KNOWN GEOLOGIC STRUCTURES OF PRODUCING OIL AND GAS FIELDS

CALIFORNIA, COLORADO, NEW MEXICO,
WYOMING

Paragraph (c) of § 227.0, Part 227, Title 30, Chapter II, Code of Federal Regulations, is hereby amended and superseded to read, as follows:

§ 227.0 *Outstanding definitions.* * * *

(c) Effective, as of the dates shown below, the following structures had been defined:

(1) California

Name of field and effective date	Acreage
Belgian Anticline Field, Nov. 14, 1946	2,435
McKittrick Field (Revision), Nov. 14, 1946	3,404
Gato Ridge Field, Dec. 30, 1946	1,322

(2) Colorado

Name of field and effective date	Acreage
Model Dome Field, May 18, 1927	5,202

(5) New Mexico

Russell Field (Revision), May 5, 1946	1,480
Henshaw Field, Oct. 12, 1945	650

(9) Wyoming

Muskrat Field (Revision), June 9, 1938	1,705
Half Moon Field, Sept. 26, 1944	1,229
Mush Creek Field, Dec. 5, 1946	1,080
Corley Field, Apr. 13, 1946	641
Horse Creek Anticline Field, Oct. 26, 1942	4,407
Beaver Creek Field, Nov. 18, 1946	6,332

(20 Stat. 394, 41 Stat. 450; 43 U. S. C., 31, 30 U. S. C., 189)

JULIAN D. SEARS,
Acting Director.

OCTOBER 1, 1947.

[F. R. Doc. 47-8995; Filed, Oct. 6, 1947;
8:46 a. m.]

TITLE 35—PANAMA CANAL

Chapter I—Canal Zone Regulations

[Canal Zone Order 10]

PART 24—SANITATION, HEALTH, AND
QUARANTINE

QUARANTINE AND PUBLIC HEALTH

1. Executive Order No. 4314, of September 25, 1925, as amended, establishing rules governing the navigation of the Panama Canal and adjacent waters and governing quarantine in the Canal Zone, is further amended by adding Chapter VIII thereof, entitled "Quarantine," the following two new rules, numbered 119a and 119b, following Rule 119 (codified herein as §§ 24.77a and 24.77b):

§ 24.77a *Smallpox vaccination of persons entering Canal Zone.* Every person arriving in the Canal Zone from off the Isthmus of Panama, by vessel or aircraft, may be required by the Panama Canal quarantine officer to be vaccinated against smallpox, and shall submit to vaccination if so required, as a condition precedent to release from quarantine, (a) if such person is arriving from a geographical area in which smallpox is known to prevail in epidemic form, or (b) if such person is known to have been or is suspected of having been exposed to smallpox during the 14-day period immediately preceding arrival, or (c) if such vaccination is otherwise deemed necessary for the protection of the public health, in the judgment of the Chief Health Officer of The Panama Canal or his representative, subject to the direction of the Governor of The Panama Canal: *Provided, however,* That there shall be exempt from the requirement of vaccination children less than three months of age and persons who, in the judgment of the quarantine officer, have been successfully vaccinated within three years, or have acquired immunity to smallpox, or are found not to be fit subjects for vaccination. Vaccinations performed under this section shall be without charge. Certificates of successful vaccination shall be issued by the quarantine officer or by such other person as

may be designated by the Chief Health Officer.

A violation of any of the provisions of this section is punishable, as provided in section 373 of title 2 of the Canal Zone Code, by a fine of not more than \$500, or by imprisonment in jail for not more than 90 days, or by both; and each day such violation continues constitutes a separate offense.

§ 24.77b *Quarantine of dogs and cats.*

The owner or person in charge of every dog or cat brought into the Canal Zone from off the Isthmus of Panama shall deliver the animal to a quarantine officer immediately upon the arrival of the animal in the Canal Zone, and every such animal shall be held in quarantine and shall not be released therefrom except in compliance with regulations which are hereby authorized to be prescribed by the Governor of The Panama Canal to prevent the spread of rabies or other diseases of animals. Such regulations may provide, among other things, for (a) the detention of the dog or cat for such period of time as may be specified by the Governor; (b) the imposition and collection of reasonable charges for the care of the animal during such quarantine period; (c) the sale or other disposition to be made of the animal in the event of non-payment of such charges or in the event the animal is unclaimed; and (d) the disposition of the proceeds of the sale of the animal, if sold.

A violation of any of the provisions of this section or of any regulation prescribed hereunder is punishable, as provided in section 373 of title 2 of the Canal Zone Code, by a fine of not more than \$500, or by imprisonment in jail for not more than 90 days, or by both; and each day such violation continues constitutes a separate offense.

2. Section 24.100 is added to rest as follows:

§ 24.100 *Compulsory smallpox vaccination of persons residing or working in Canal Zone.* Every person residing or working in the Canal Zone shall present himself for smallpox vaccination at such places and times as shall be prescribed by authority of the Chief Health Officer of The Panama Canal; and every person in the Canal Zone having the care, custody or control of any child over three months of age shall likewise present such child for vaccination. Every person appearing for vaccination, as hereinbefore required, shall submit to vaccination to the satisfaction of the Chief Health Officer or such officer as he may designate: *Provided, however,* That there shall be exempt from the requirement of vaccination persons who, in the judgment of the Chief Health Officer or such officer as he may designate, have been successfully vaccinated within three years prior to the time designated as aforesaid, or have acquired immunity to smallpox, or are found not to be fit subjects for vaccination. Vaccinations performed under this section shall be without charge. Certificates of successful vaccination shall be issued by the Chief Health Officer or such officer as he shall designate. Notices of the times and places prescribed for appearance for vaccination may be given either by per-

sonal service or by mail or by publication in such manner as shall be prescribed by the Chief Health Officer with the approval of the Governor of The Panama Canal.

A violation of any of the provisions of this section is punishable, as provided in section 373 of title 2 of the Canal Zone Code, by a fine of not more than \$25, or by imprisonment in jail for not more than thirty days, or by both; and each day such violation continues constitutes a separate offense.

(Canal Zone Code, title 2, sec. 371; 48 U. S. C. 1310; E. O. 9746, July 1, 1946, 11 F. R. 7329, 3 CFR, 1946 Supp.)

KENNETH C. ROYALL,
Secretary of War.

SEPTEMBER 12, 1947.

[F. R. Doc. 47-9071; Filed, Oct. 6, 1947; 9:36 a. m.]

TITLE 42—PUBLIC HEALTH

Chapter I—Public Health Service, Federal Security Agency

PART 71—FOREIGN QUARANTINE

EXAMINATION IN HAWAII OF AIRCRAFT PASSENGERS AND CREW MEMBERS PROCEEDING TO MAINLAND

CROSS REFERENCE: For an amendment to § 71.509 *Documents for clearance*, concerning examination in Hawaii of aircraft passengers and crew members proceeding to the mainland, see Federal Register Document 47-9047, Immigration and Naturalization Service, Department of Justice, Chapter I of Title 8, *supra*.

TITLE 50—WILDLIFE

Chapter I—Fish and Wildlife Service, Department of the Interior

Subchapter B—National Wildlife Refuges; General Regulations

PART 13—ADMINISTRATION OF WILDLIFE REFUGES ESTABLISHED PURSUANT TO THE ACT OF AUGUST 14, 1946

BATCHTOWN REFUGE, ILLINOIS

§ 13.50 *Batchtown Refuge, Illinois.* The hereinafter described lands of the United States in Calhoun County, Illinois, having particular value in carrying out the national migratory bird management program, and having been designated as an inviolate sanctuary, it is hereby ordered that hunting and trapping thereon is prohibited at all times.

All the lands and waters lying and being in Secs. 6, 7, 17, 18, 19, 20, 30, 31 and 32, T. 11 S., R. 2 W., and Secs. 1, 25, and 36, T. 11 S., R. 3 W., 4th P. M., which are enclosed by the following definite boundaries: Beginning at a point on the east bank of the Mississippi River where it intersects the south line of T. 11 S., R. 3 W., 4th P. M.; thence east along said township line to a point on the south line of the SE $\frac{1}{4}$ SE $\frac{1}{4}$, Sec. 31, T. 11 S., R. 2 W., where said line intersects the refuge boundary; thence northerly and easterly with the refuge boundary through Secs. 31, 32, 31, 30, 19, 20, 17, 8, and 7, T. 11 S., R. 2 W., to

a point where said boundary intersects the north line of Section 6; thence west along north line of Secs. 6 and 1 to a point on the east bank of the main channel of the Mississippi River; thence southerly and westerly along the east bank of the Mississippi River, and including Willow Bar, Maple, and Hog or Campbell's Islands, to the place of beginning.

The above described lands, designated as Batchtown Refuge, were acquired by the United States in connection with the improvement of navigation in the Mississippi River Pool No. 25, and their reservation and use as a wildlife refuge is subject to the primary use thereof by the War Department for navigation, flood-control, and other related purposes, and subject to such other uses, not incompatible with the administration of the area as a Federal wildlife refuge, as may be designated by the War Department.

(60 Stat. 1080; Regulations, Fish and Wildlife Service, Dec. 19, 1940, 5 F. R. 5284; 50 CFR Cum. Supp., Part 12, as amended.)

O. H. JOHNSON,
Acting Director.

[F. R. Doc. 47-8994; Filed, Oct. 6, 1947; 8:46 a. m.]

Subchapter C—National Wildlife Refuges; Individual Regulations

PART 24—WEST CENTRAL REGION NATIONAL WILDLIFE REFUGE

UPPER MISSISSIPPI RIVER WILDLIFE AND FISH REFUGE; HUNTING REGULATIONS

Section 24.919a *Upper Mississippi River Wildlife and Fish Refuge; hunting* is amended as follows:

1. The paragraphs thereof designated as "Area Number 3" and "Area Number 8" in Buffalo and Crawford Counties, respectively, Wisconsin, are amended to read as follows:

WISCONSIN

BUFFALO COUNTY

Area Number 3. All the lands and waters lying and being in T. 20 N., R. 12 W., 4th P. M., described as follows: Lots 9, 10, 11, and 12 in Section 7; Lots 5, 6, 7, 8, 10, 11, 12, 13 and E $\frac{1}{2}$ SW $\frac{1}{4}$, Section 18; Lots 2, 3, 4, and 5, Section 19; Lots 8, 9, and 10, Section 20; and Lot 2, Section 29, and all of the lands and waters lying and being in T. 20 N., R. 13 W., 4th P. M., described as follows: Lots 12, 13, and 14, Section 1; all fractional Sections 12, 13, and 14, including all small islands and spoil banks along the east shore of the main channel of the Mississippi River, the said lands and waters comprising the island known as Lost Island.

CRAWFORD COUNTY

Area Number 8. All the lands and waters lying and being in Sections 34, 35, and 36, T. 11 N., R. 7 W., and Sections 1, 2, 3, 4, 9, 10, 11, 12, 14, and 15, T. 10 N., R. 7 W., 4th P. M., Crawford County, Wisconsin, which are enclosed by the following definite boundaries: Beginning at the point where the southeasterly boundary of the Iowa-Wisconsin Bridge Company right-of-way intersects the Mississippi River in the SW $\frac{1}{4}$ of Section 4; thence southeasterly along the east bank of the Mississippi River where it forms the southwestern boundary of Sections 4, 9, 15, and 14 to the point where the east line of

Lot 5, Section 14, intersects the Mississippi River; thence northeasterly through Sections 14, 11, 12, and 1 to the point where the east line of Lot 2, Section 1, T. 10 N., R. 7 W., intersects the southerly boundary of the Chicago, Burlington and Quincy Railroad right-of-way; thence northwesterly along the southwesterly boundary of the Chicago, Burlington and Quincy Railroad right-of-way through said Sections 1, 2, 34, and 35 to where the southern boundary of the Iowa-Wisconsin Bridge Company right-of-way intersects the Chicago, Burlington and Quincy Railroad right-of-way in Lot 1, Section 35, T. 11 N., R. 7 W.; thence southwesterly along the southeasterly boundary of the Iowa-Wisconsin Bridge Company right-of-way to the point of beginning.

2. The following paragraphs are added:

ILLINOIS

CARROLL COUNTY

Area Number 9. All of the lands and waters lying and being in Sections 22, 23, 25, 26, 27, 35, and 36, T. 24 N., R. 3 E., 4th P. M., Carroll County, Illinois, which are enclosed by the following definite boundaries: Beginning at a point where the north line of Section 23 intersects the west boundary of the Chicago-Burlington and Quincy Railroad right-of-way; thence west with the north section lines of Sections 23 and 22 to the west toe of the levee for the Carroll County Drainage and Levee District No. 1; thence southerly and easterly with the west and south toe of said levee to a point in the SE $\frac{1}{4}$ SE $\frac{1}{4}$, Section 27, where the south toe of the levee intersects the south line of Section 27; thence east along the south line of Section 27 to the southeast corner of said section; thence south along the west line of Section 35 to a point where said line intersects the east boundary of the right-of-way of the Levee for the Carroll County Drainage and Levee District No. 1; thence southerly and easterly with the east and north boundary of said levee right-of-way to its junction with a public road in the SW $\frac{1}{4}$ SE $\frac{1}{4}$, Section 35; thence northerly and easterly with the west and north boundary of the public road right-of-way through Sections 35 and 36 to a point where said boundary of public road right-of-way intersects the west boundary of the Chicago, Burlington and Quincy Railroad right-of-way; thence northerly and westerly along the west boundary of said right-of-way to the place of beginning.

IOWA

CLINTON COUNTY

Area No. 10. All the lands and waters lying and being in Sections 4, 5, 9, 16, 20, 21, and 29, T. 83 N., R. 7 E., 5th P. M., Clinton County, Iowa, which are enclosed by the following definite boundaries: Beginning at a point where the north line of the SE $\frac{1}{4}$ of Section 5 intersects the east boundary of the Chicago, Milwaukee, St. Paul, & Pacific Railroad right-of-way; thence southerly along the easterly boundary of the Chicago, Milwaukee, St. Paul, & Pacific Railroad right-of-way to the point where it intersects the south line of Section 5; thence east between Sections 5 and 8 to the northwest corner of Section 9; thence south along the west line of Section 9 to the east boundary of the Chicago, Milwaukee, St. Paul, & Pacific Railroad right-of-way; thence southerly along the easterly boundary of the Chicago, Milwaukee, St. Paul, & Pacific Railroad right-of-way through Sections 9 and 16 to the point where it intersects the east line of Section 17; thence south along the east line of Section 17 to the southeast corner thereof; thence west along the south line of Section 17 to

the east boundary of the Chicago, Milwaukee, St. Paul, & Pacific Railroad right-of-way; thence southwesterly along the easterly boundary of the Chicago, Milwaukee, St. Paul, & Pacific Railroad right-of-way through Section 20 to the northeasterly bank of Elk River; thence southeasterly along the northeasterly bank of Elk River to Elk River Slough; thence northeasterly along the west

bank of Elk River Slough to the main channel of the Mississippi River; thence northerly along the west bank of the Mississippi River to Dark Slough; thence northwesterly along the west bank of Dark Slough to the point where it intersects the north line of the SE $\frac{1}{4}$ of Section 5, T. 83 N., R. 7 E.; thence west along the north line of the SE $\frac{1}{4}$ of Section 5 to the place of beginning.

(43 Stat. 650, as amended; 16 U. S. C. and Sup., 721-731)

Date: September 29, 1947.

WILLIAM E. WARNE,
Assistant Secretary of the Interior.

[F. R. Doc. 47-9004; Filed, Oct. 6, 1947;
8:46 a. m.]

PROPOSED RULE MAKING

TREASURY DEPARTMENT

Bureau of Internal Revenue

[26 CFR, Part 183]

PRODUCTION OF DISTILLED SPIRITS

NOTICE OF PROPOSED RULE MAKING

A notice is hereby given, pursuant to the Administrative Procedure Act, approved June 11, 1946, that the regulations set forth in tentative form below are proposed to be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury. Prior to the final adoption of such regulations, consideration will be given to any data, views or arguments pertaining thereto which are submitted in writing, in duplicate, to the Commissioner of Internal Revenue, Washington 25, D. C., within the period of 30 days from the date of this notice in the FEDERAL REGISTER. The proposed regulations are to be issued under the authority of sections 2878, 2879 (a), 2883, 3170, 3176, and 4017 of the Internal Revenue Code (26 U. S. C. 2878, 2879 (a), 2883, 3170, 3176, and 4017).

[SEAL] GEO. J. SCHOENEMAN,
Commissioner of Internal Revenue.

1. Sections 183.314a and 183.328a are hereby added and §§ 183.310, 183.312, 183.313, 183.314, 183.315, 183.322, 183.323, 183.326, 183.327, 183.328, 183.329, 183.331, 183.332, 183.333, 183.429, and 183.430 are hereby amended as follows:

TAX-PAYMENT, REMOVAL, AND TRANSFER OF DISTILLED SPIRITS FROM CISTERN ROOM

DEPOSIT IN WAREHOUSE OPERATED ON DISTILLERY PREMISES BY THE DISTILLER

§ 183.310 *Sufficiency of warehouse bond.* Where the bond covering the operation of an internal revenue bonded warehouse on the distillery premises is given in less than the maximum penal sum of \$200,000, as shown by the record furnished by the district supervisor pursuant to Regulation 10 (26 CFR, Part 185), the storekeeper-gauger in charge of the warehouse will see that the tax liability on the quantity of spirits deposited in the warehouse, plus the tax liability on spirits represented by all pending approved Forms 236 (§§ 183.314 and 183.328) is within the limits of the penal sum of the bond. (Sec. 3176, I. R. C.)

DEPOSIT IN WAREHOUSE OPERATED BY DISTILLER ON CONTIGUOUS PREMISES

§ 183.312 *Sufficiency of warehouse bond.* Where the bond covering the operation of an internal revenue bonded

warehouse on premises contiguous to the distillery premises is given in less than the maximum penal sum of \$200,000, as shown by the record furnished by the district supervisor pursuant to Regulations 10 (26 CFR Part 185), and distilled spirits produced at the distillery are deposited in such warehouse in accordance with the procedure prescribed in the preceding section, the storekeeper-gauger in charge of the warehouse will see that the tax liability on the quantity of spirits deposited in the warehouse, plus the tax liability on spirits represented by all pending approved Forms 236 (§§ 183.314 and 183.328) is within the limits of the penal sum of the bond. (Sec. 3176, I. R. C.)

TRANSFER TO WAREHOUSE OFF DISTILLERY PREMISES IN SAME DISTRICT, EXCEPT WAREHOUSE OPERATED BY DISTILLER ON CONTIGUOUS PREMISES

§ 183.313 *Application, Form 236.* Where spirits are to be transferred to and entered for deposit in an internal revenue bonded warehouse located off the distillery premises in the same supervisory district, and such warehouse is not operated by the distiller on premises contiguous to the distillery premises, the proprietor of the receiving warehouse shall execute an application for the transfer of the spirits on Form 236. The applicant shall enter all applicable data indicated by the form including the maximum quantity in tax gallons to be transferred in any one truck, railroad car, or other vehicle. He shall prepare an original and five copies of Form 236 and give them to the storekeeper-gauger in charge of the receiving warehouse. (Secs. 2878, 2883, 3176, I. R. C.)

§ 183.314 *Storekeeper-gauger's certificate of sufficiency of warehouse bond.* Upon receipt of Form 236, by the storekeeper-gauger in charge of the warehouse, he will compare the penal sum of the bond as stated in the application with his record furnished by the district supervisor pursuant to Regulations 10 (26 CFR, Part 185). If the bond is given in the maximum penal sum of \$200,000, he will certify to the sufficiency thereof on Form 236 and forward all six copies of the form direct to the storekeeper-gauger in charge at the distillery. If the bond is given in less than the maximum penal sum, the storekeeper-gauger in charge will determine from his records whether the tax liability on the quantity of distilled spirits represented by the Form 236, plus the quantity of distilled spirits stored in the warehouse, plus the quantity represented by all pending ap-

proved Forms 236, is within the limits of the penal sum of the transportation and warehousing bond. If so, he will certify to the sufficiency of the bond on Form 236, record such certification in his records, and forward all six copies of the form direct to the storekeeper-gauger in charge at the distillery. If the transportation and warehousing bond is not sufficient, he will certify to that fact on Form 236 and return all six copies to the proprietor. All applications on Form 236 will expire ninety days (three calendar months) from the date of the execution of the storekeeper-gauger's certificate of bond coverage; *Provided*, That the district supervisor may authorize an extension of ten days if the proprietor furnishes a sufficient basis for such extension and the definite assurance that shipment will be made within such time. (Sec. 3176, I. R. C.)

§ 183.314a *Spirits to be transferred.* Upon receipt of Form 236, the storekeeper-gauger in charge at the distillery will mark one copy "proprietor's copy" and give it to the proprietor. He will file the remaining five copies in his pending file. When the proprietor desires to make shipment, he will return his copy of Form 236 to the storekeeper-gauger in charge and advise him concerning the spirits to be shipped. Where shipment is not made within the ninety-day period, the distiller will return his copy of Form 236 to the storekeeper-gauger in charge unless otherwise directed by the district supervisor. In the event he fails to do so, the storekeeper-gauger in charge will advise the proprietor that Form 236 has expired and request the return of the proprietor's copy, unless otherwise directed by the district supervisor. The storekeeper-gauger in charge will then send all six copies of Form 236 to the district supervisor for cancellation and return to the storekeeper-gauger in charge at the receiving warehouse for adjustment of his record and return to the applicant. (Sec. 3176, I. R. C.)

§ 183.315 *Report of gauge.* Unless previously packaged, the spirits designated by the proprietor to be transferred will be drawn from the receiving cisterns into casks or packages, gauged, marked and branded, or into a weighing tank, gauged, and run by pipe line into a properly equipped railroad tank car. Only spirits produced at a proof in excess of 159 degrees and reduced in the receiving cisterns to not more than 159 and not less than 100 degrees of proof may be transported in railroad tank

cars. The quantity transferred shall not exceed the maximum stated in the application. The details of the gauge will be entered by the storekeeper-gauger on six copies of Form 1520. (Secs. 2878, 2883, 3176, 4017, I. R. C.)

§ 183.322 *Distiller's entry for deposit.* When the spirits have been packaged, or run into a railroad tank car and such tank car seal-locked, the storekeeper-gauger in charge will deliver all six copies of Forms 236 and 1520 to the distiller. The distiller shall, on the same date that the spirits are to be removed from the distillery, execute on Form 236 the description of the packages or tank car to be transferred and on Form 1520 the entry for deposit. He shall immediately return all copies of such forms to the storekeeper-gauger in charge who will release the spirits for shipment. (Secs. 2879 (a), 3176, I. R. C.)

§ 183.323 *Storekeeper-gauger's certificate of removal.* Upon removal of the spirits, the storekeeper-gauger will execute his certificate of gauge and removal on Form 236. The storekeeper-gauger in charge at the distillery will attach one copy of Form 1520 to each copy of Form 236. He will retain one copy of each form, furnish one copy of each to the distiller, forward one copy of each to the supervisor-consignor, and forward one copy of each to the proprietor of the receiving warehouse and two copies of each to the storekeeper-gauger in charge at the receiving warehouse. When shipment is made by truck, one of the two sets of forms for the storekeeper-gauger in charge at the receiving warehouse will be sealed in an envelope addressed to such storekeeper-gauger in charge and handed to the person in charge of the truck for delivery to him. (Secs. 2878, 2883, 3170, 3176, I. R. C.)

§ 183.326 *Storekeeper-gauger's receipt of spirits at warehouse.* After the spirits have been deposited in the receiving warehouse, the storekeeper-gauger will execute his receipt on both copies of Form 236. The storekeeper-gauger in charge will retain one copy each of Forms 236 and 1520 and forward one copy of each form to the district supervisor. No regauge or transfer of spirits received at the warehouse will be made until the two sets of Forms 236 and 1520 have been received by the storekeeper-gauger in charge. (Secs. 2878, 2883, 3176, I. R. C.)

TRANSFER TO WAREHOUSE OFF DISTILLERY PREMISES, IN DIFFERENT DISTRICT

§ 183.327 *Application, Form 236.* Where spirits are to be transferred to and entered for deposit in an internal revenue bonded warehouse located in a different supervisory district than the distillery, the proprietor of the receiving warehouse shall execute an application for the transfer of the spirits on Form 236. The applicant shall enter all applicable data indicated by the form including the maximum quantity in tax gallons to be transferred in any one truck, railroad car, or other vehicle. He shall prepare an original and six copies of Form 236 and give them to the store-

keeper-gauger in charge of the receiving warehouse. (Secs. 2878, 2883, 3176, I. R. C.)

§ 183.328 *Storekeeper-gauger's certificate of sufficiency of warehouse bond.* Upon receipt of Form 236 by the storekeeper-gauger in charge at the warehouse, he will compare the penal sum of the bond as stated in the application with his record furnished by the district supervisor pursuant to Regulations 10 (26 CFR, Part 185). If the bond is given in the maximum penal sum of \$200,000, he will certify to the sufficiency thereof on Form 236 and forward all seven copies of the form direct to the storekeeper-gauger in charge at the distillery. If the bond is given in less than the maximum penal sum, the storekeeper-gauger in charge will determine from his records whether the tax liability on the quantity of spirits represented by the Form 236, plus the quantity of spirits stored in the warehouse, plus the quantity represented by all pending approved Forms 236, is within the limits of the penal sum of the transportation and warehousing bond. If so, he will certify to the sufficiency of the bond on Form 236, record such certification in his records, and forward all seven copies of the form direct to the storekeeper-gauger in charge at the distillery. If the transportation and warehousing bond is not sufficient, he will certify to that fact on Form 236 and return all seven copies to the proprietor. All applications on Form 236 will expire ninety days (three calendar months) from the date of the execution of the storekeeper-gauger's certificate of bond coverage, provided that the supervisor-consignor may authorize an extension of ten days if the proprietor furnishes a sufficient basis for such extension and the definite assurance that shipment will be made within such time. (Sec. 3176, I. R. C.)

§ 183.328a *Spirits to be transferred.* Upon receipt of Form 236, the storekeeper-gauger in charge at the distillery will mark one copy "proprietor's copy" and give it to the proprietor. He will file the remaining six copies in his pending file. When the proprietor desires to make shipment, he will return his copy of Form 236 to the storekeeper-gauger in charge and advise him concerning the spirits to be shipped. Where shipment is not made within the ninety-day period, the distiller will return his copy of Form 236 to the storekeeper-gauger in charge unless otherwise directed by the supervisor-consignor. In the event he fails to do so, the storekeeper-gauger in charge will advise the proprietor that Form 236 has expired and request the return of the proprietor's copy, unless otherwise directed by the supervisor-consignor. The storekeeper-gauger in charge will then send all seven copies of Form 236 to the supervisor-consignor for cancellation and return to the storekeeper-gauger in charge at the receiving warehouse for adjustment of his record and return to the applicant. (Sec. 3176, I. R. C.)

§ 183.329 *Report of gauge.* Unless previously packaged, the spirits designated by the proprietor to be transferred

will be drawn from the receiving cisterns into casks or packages, gauged, marked and branded, or into a weighing tank, gauged, and run by pipe line into a properly equipped railroad tank car. Only spirits produced at a proof in excess of 159 degrees and reduced in the receiving cisterns to not more than 159 and not less than 100 degrees of proof may be transported in railroad tank cars. The quantity transferred shall not exceed the maximum stated in the application. The details of the gauge will be entered by the storekeeper-gauger on seven copies of Form 1520. (Secs. 2878, 2883, 3176, 4017, I. R. C.)

§ 183.331 *Distiller's entry for deposit.* When the spirits have been packaged, or run into a railroad tank car and such tank car seal-locked, the storekeeper-gauger in charge will deliver all seven copies of Forms 236 and 1520 to the distiller. The distiller shall, on the same date that the spirits are to be removed from the distillery, execute on Form 236 the description of the packages or tank car to be transferred and on Form 1520 the entry for deposit. He shall immediately return all copies of such forms to the storekeeper-gauger in charge who will release the spirits for shipment. (Secs. 2879 (a), 3176, I. R. C.)

§ 183.332 *Storekeeper-gauger's certificate of removal.* Upon removal of the spirits, the storekeeper-gauger will execute his certificate of gauge and removal on Form 236. The storekeeper-gauger in charge at the distillery will attach one copy of Form 1520 to each copy of Form 236. He will retain one copy of each form, furnish one copy of each to the distiller, forward one copy of each to the supervisor-consignor, and forward one copy of each to the proprietor of the receiving warehouse and three copies of each to the storekeeper-gauger in charge at the receiving warehouse. When shipment is made by truck, one of the three sets of forms for the storekeeper-gauger in charge at the receiving warehouse will be sealed in an envelope addressed to such storekeeper-gauger in charge and handed to the person in charge of the truck for delivery to him. (Secs. 2878, 2883, 3170, 3176, 4017, I. R. C.)

§ 183.333 *Storekeeper-gauger's receipt of spirits at warehouse.* The storekeeper-gauger at the receiving warehouse will examine the shipment upon its arrival and ascertain and note any losses or discrepancies as provided in §§ 183.324 and 183.325. After the spirits have been deposited, the storekeeper-gauger will execute his receipt on the three copies of Form 236. The storekeeper-gauger in charge will retain one copy each of Forms 236 and 1520, and forward two copies of each form to the supervisor of his district. The district supervisor will retain one copy of each form and forward the remaining copy of each to the supervisor of the district from which the spirits were transferred. No regauge or transfer of spirits received at the warehouse will be made until the three sets of Forms 236 and 1520 have been received by the storekeeper-gauger in charge. (Secs. 2878, 2883, 3176, I. R. C.)

CONCERNING LOCKS AND SEALS

§ 183.429 *Storekeeper-gauger's record of cap and lock seals.* A record of cap and lock seals received and used at each registered distillery will be kept by storekeeper-gaugers on Form 289, "Storekeeper-gauger's Record and Report of Government Property," in accordance with the titles of the columns and lines and the instructions on the form. Form 289 will be kept in the Government cabinet when not in use. (Sec. 3176, I. R. C.)

§ 183.430 *Storekeeper-gauger's report of Government property.* On or before the fifth day of the month succeeding that for which the transactions are reported, the storekeeper-gauger will prepare a monthly report on Form 289, "Storekeeper-gauger's Record and Report of Government Property," of all Government property at the registered distillery. Form 289 will be prepared, in duplicate, in accordance with the titles of the columns and lines and the instructions on the form. He will forward the original to the district supervisor and retain the copy for his files. (Sec. 3176, I. R. C.)

This Treasury decision is issued under the authority contained in secs. 2878, 2879 (a), 2883, 3170, 3176, and 4017 of the Internal Revenue Code (U. S. C., title 26, secs. 2878, 2879 (a), 2883, 3170, 3176, and 4017).

2. This Treasury decision shall be effective on the 31st day after the date of its publication in the FEDERAL REGISTER.

[F. R. Doc. 47-9002; Filed, Oct. 6, 1947; 8:50 a. m.]

[26 CFR, Part 184]

PRODUCTION OF BRANDY

NOTICE OF PROPOSED RULE MAKING

A notice is hereby given, pursuant to the Administrative Procedure Act, approved June 11, 1946, that the regulations set forth in tentative form below are proposed to be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury. Prior to the final adoption of such regulations, consideration will be given to any data, views or arguments pertaining thereto which are submitted in writing, in duplicate, to the Commissioner of Internal Revenue, Washington 25, D. C., within the period of 30 days from the date of this notice in the FEDERAL REGISTER. The proposed regulations are to be issued under the authority of sections 2878, 2879 (a), 2883, 3170, 3176, and 4017 of the Internal Revenue Code (26 U. S. C. 2878, 2879 (a), 2883, 3170, 3176, 4017).

[SEAL] GEO. J. SCHOENEMAN,
Commissioner of Internal Revenue.

1. Sections 184.315a and 184.329a are hereby added and §§ 184.311, 184.313, 184.314, 184.315, 184.316, 184.323, 184.324, 184.327, 184.328, 184.329, 184.330, 184.332, 184.333, 184.334, 184.446, and 184.447 are hereby amended as follows:

TAX-PAYMENT, REMOVAL AND TRANSFER OF BRANDY FROM DISTILLERY

DEPOSIT IN WAREHOUSE OPERATED ON DISTILLERY PREMISES BY THE DISTILLER

§ 184.311 *Sufficiency of warehouse bond.* Where the bond covering the operation of an internal revenue bonded warehouse on the distillery premises is given in less than the maximum penal sum of \$200,000, as shown by the record furnished by the district supervisor pursuant to Regulations 10 (26 CFR, Part 185), the storekeeper-gauger in charge of the warehouse will see that the tax liability on the quantity of distilled spirits deposited in the warehouse, plus the tax liability on distilled spirits represented by all pending approved Forms 236 (§§ 184.315 and 184.329) is within the limits of the penal sum of the bond. (Sec. 3176, I. R. C.)

DEPOSIT IN WAREHOUSE OPERATED BY THE DISTILLER ON CONTIGUOUS PREMISES

§ 184.313 *Sufficiency of warehouse bond.* Where the bond covering the operation of an internal revenue bonded warehouse on premises contiguous to the distillery premises is given in less than the maximum penal sum of \$200,000, as shown by the record furnished by the district supervisor pursuant to Regulations 10 (26 CFR, Part 185), and brandy produced at the distillery is deposited in such warehouse in accordance with the procedure prescribed in the preceding section, the storekeeper-gauger in charge of the warehouse will see that the tax liability on the quantity of distilled spirits deposited in the warehouse, plus the tax liability on distilled spirits represented by all pending approved Forms 236 (§§ 184.315 and 184.329) is within the limits of the penal sum of the bond. (Sec. 3176, I. R. C.)

TRANSFER TO WAREHOUSE OFF DISTILLERY PREMISES IN SAME DISTRICT, EXCEPT WAREHOUSE OPERATED BY DISTILLER ON CONTIGUOUS PREMISES

§ 184.314 *Application, Form 236.* Where brandy is to be transferred to and entered for deposit in an internal revenue bonded warehouse located off the distillery premises in the same supervisory district, and such warehouse is not operated by the distiller on premises contiguous to the distillery premises, the proprietor of the receiving warehouse shall execute an application for the transfer of the brandy on Form 236. The applicant shall enter all applicable data indicated by the form including the maximum quantity in tax gallons to be transferred in any one truck, railroad car, or other vehicle. He shall prepare an original and five copies of Form 236 and give them to the storekeeper-gauger in charge of the receiving warehouse. (Secs. 2878, 2883, 3176, I. R. C.)

§ 184.315 *Storekeeper-gauger's certificate of sufficiency of warehouse bond.* Upon receipt of Form 236 by the storekeeper-gauger in charge of the warehouse, he will compare the penal sum of the bond as stated in the application with his record furnished by the district supervisor pursuant to Regulations 10 (26 CFR, Part 185). If the bond is given

in the maximum penal sum of \$200,000, he will certify to the sufficiency thereof on Form 236 and forward all six copies of the form direct to the storekeeper-gauger in charge at the distillery. If the bond is given in less than the maximum penal sum, the storekeeper-gauger in charge will determine from his records whether the tax liability on the quantity of brandy represented by the Form 236, plus the quantity of distilled spirits stored in the warehouse, plus the quantity represented by all pending approved Forms 236, is within the limits of the penal sum of the transportation and warehousing bond. If so, he will certify to the sufficiency of the bond on Form 236, record such certification in his records, and forward all six copies of the form direct to the storekeeper-gauger in charge at the distillery. If the transportation and warehousing bond is not sufficient, he will certify to that fact on Form 236 and return all six copies to the proprietor. All applications on Form 236 will expire ninety days (three calendar months) from the date of the execution of the storekeeper-gauger's certificate of bond coverage, provided that the district supervisor may authorize an extension of ten days if the proprietor furnishes a sufficient basis for such extension and the definite assurance that shipment will be made within such time. (Sec. 3176 I. R. C.)

§ 184.315a *Brandy to be transferred.* Upon receipt of Form 236, the storekeeper-gauger in charge at the distillery will mark one copy "proprietor's copy" and give it to the proprietor. He will file the remaining five copies in his pending file. When the proprietor desires to make shipment, he will return his copy of Form 236 to the storekeeper-gauger in charge and advise him concerning the brandy to be shipped. Where shipment is not made within the ninety-day period, the distiller will return his copy of Form 236 to the storekeeper-gauger in charge unless otherwise directed by the district supervisor. In the event he fails to do so, the storekeeper-gauger in charge will advise the proprietor that Form 236 has expired and request the return of the proprietor's copy, unless otherwise directed by the district supervisor. The storekeeper-gauger in charge will then send all six copies of Form 236 to the district supervisor for cancellation and return to the storekeeper-gauger in charge at the receiving warehouse for adjustment of his record and return to the applicant. (Sec. 3176, I. R. C.)

§ 184.316 *Report of gauge.* Unless previously packaged, the brandy will be drawn from the receiving or storage tanks into packages, gauged, marked and branded, or into a weighing tank, gauged, and run by pipe line into a properly equipped railroad tank car. The quantity transferred shall not exceed the maximum stated in the application. The details of the gauge will be entered by the storekeeper-gauger on six copies of Form 1520. If the packages to be transferred were previously filled, the storekeeper-gauger will inspect them but will not regauge the same, unless the circumstances are such as to make a regauge

advisable. Where packages previously filled are removed on the filling gauge, the storekeeper-gauger will prepare six copies of Form 1520, copying the details from the report of the filling gauge. (Secs. 2878, 2883, 3176, 4017, I. R. C.)

§ 184.323 *Distiller's entry for deposit.* When the brandy has been packaged, or run into a railroad tank car and such tank car seal-locked, the storekeeper-gauger in charge will deliver all six copies of Forms 236 and 1520 to the distiller. The distiller shall, on the same date that the brandy is to be removed from the distillery, execute on Form 236 the description of the packages or tank car to be transferred and on Form 1520 the entry for deposit. He shall immediately return all copies of such forms to the storekeeper-gauger in charge who will release the brandy for shipment. (Secs. 2879 (a), 3176, I. R. C.)

§ 184.324 *Storekeeper-gauger's certificate of removal.* Upon removal of the brandy, the storekeeper-gauger will execute his certificate of gauge and removal on Form 236. The storekeeper-gauger in charge will attach one copy of Form 1520 to each copy of Form 236. He will retain one copy of each form, furnish one copy of each to the distiller, forward one copy of each to the supervisor-consignor, and forward one copy of each to the proprietor of the receiving warehouse and two copies of each to the storekeeper-gauger in charge at the receiving warehouse. When shipment is made by truck, one of the two sets of forms for the storekeeper-gauger in charge at the receiving warehouse will be sealed in an envelope addressed to such storekeeper-gauger in charge and handed to the person in charge of the truck for delivery to him. (Secs. 2878, 2883, 3170, 3176, I. R. C.)

§ 184.327 *Storekeeper-gauger's receipt of brandy at warehouse.* After the brandy has been deposited in the receiving warehouse, the storekeeper-gauger will execute his receipt on both copies of Form 236. The storekeeper-gauger in charge will retain one copy each of Forms 236 and 1520 and forward one copy of each form to the district supervisor. No regauge or transfer of brandy received at the warehouse will be made until the two sets of Forms 236 and 1520 have been received by the storekeeper-gauger in charge. (Secs. 2878, 2883, 3176, I. R. C.)

TRANSFER TO WAREHOUSE OFF DISTILLERY PREMISES IN DIFFERENT DISTRICT

§ 184.328 *Application, Form 236.* Where brandy is to be entered for deposit in an internal revenue bonded warehouse located in a different supervisory district than the distillery, the proprietor of the receiving warehouse shall execute an application for the transfer of the brandy on Form 236. The applicant shall enter all applicable data indicated by the form including the maximum quantity in tax gallons to be transferred in any one truck, railroad car, or other vehicle. He shall prepare an original and six copies of Form 236 and give them to the storekeeper-gauger in charge of the receiving warehouse. (Secs. 2878, 2883, 3176, I. R. C.)

§ 184.329 *Storekeeper-gauger's certificate of sufficiency of warehouse bond.* Upon receipt of Form 236 by the storekeeper-gauger in charge of the warehouse, he will compare the penal sum of the bond as stated in the application with his record furnished by the district supervisor pursuant to Regulations 10 (26 CFR, Part 185). If the bond is given in the maximum penal sum of \$200,000, he will certify to the sufficiency thereof on Form 236 and forward all seven copies of the form direct to the storekeeper-gauger in charge at the distillery. If the bond is given in less than the maximum penal sum, the storekeeper-gauger in charge will determine from his records whether the tax liability on the quantity of brandy represented by the Form 236, plus the quantity of spirits stored in the warehouse, plus the quantity represented by all pending approved Forms 236, is within the limits of the penal sum of the transportation and warehousing bond. If so, he will certify to the sufficiency of the bond on Form 236, record such certification in his records, and forward all seven copies of the form direct to the storekeeper-gauger in charge at the distillery. If the transportation and warehousing bond is not sufficient, he will certify to that fact on Form 236 and return all seven copies to the proprietor. All applications on Form 236 will expire ninety days (three calendar months) from the date of the execution of the storekeeper-gauger's certificate of bond coverage, provided that the supervisor-consignor may authorize an extension of ten days if the proprietor furnishes a sufficient basis for such extension and the definite assurance that shipment will be made within such time. (Sec. 3176, I. R. C.)

§ 184.329a *Brandy to be transferred.* Upon receipt of Form 236, the storekeeper-gauger in charge at the distillery will mark one copy "proprietor's copy" and give it to the proprietor. He will file the remaining six copies in his pending file. When the proprietor desires to make shipment, he will return his copy of Form 236 to the storekeeper-gauger in charge and advise him concerning the brandy to be shipped. Where shipment is not made within the ninety-day period, the distiller will return his copy of Form 236 to the storekeeper-gauger in charge unless otherwise directed by the supervisory-consignor. In the event he fails to do so, the storekeeper-gauger in charge will advise the proprietor that Form 236 has expired and request the return of the proprietor's copy, unless otherwise directed by the supervisory-consignor. The storekeeper-gauger in charge will then send all seven copies of Form 236 to the supervisor-consignor for cancellation and return to the storekeeper-gauger in charge at the receiving warehouse for adjustment of his record and return to the applicant. (Sec. 3176, I. R. C.)

§ 184.330 *Report of gauge.* Unless previously packaged, the brandy will be drawn from the receiving or storage tanks into casks or packages, gauged, marked and branded, or into a weighing tank, gauged, and run by pipe line into a properly equipped railroad tank car.

The quantity transferred shall not exceed the quantity stated in the application. The details of the gauge will be entered by the storekeeper-gauger on seven copies of Form 1520. If the packages to be transferred were previously filled, the storekeeper-gauger will inspect them but will not regauge the same, unless the circumstances are such as to make a regauge advisable. Where previously filled packages are removed on the filling gauge, the storekeeper-gauger will prepare seven copies of Form 1520, copying the details from the report of the filling gauge. (Secs. 2878, 2883, 3176, 4017, I. R. C.)

§ 184.332 *Distiller's entry for deposit.* When the brandy has been packaged, or run into a railroad tank car and such tank car seal-locked, the storekeeper-gauger in charge will deliver all seven copies of Forms 236 and 1520 to the distiller. The distiller shall, on the same date that the brandy is to be removed from the distillery, execute on Form 236 the description of the packages or tank car to be transferred and on Form 1520 the entry for deposit. He shall immediately return all copies of such forms to the storekeeper-gauger in charge who will release the brandy for shipment. (Secs. 2879 (a), 3176, I. R. C.)

§ 184.333 *Storekeeper-gauger's certificate of removal.* Upon removal of the brandy, the storekeeper-gauger will execute his certificate of gauge and removal on Form 236. The storekeeper-gauger in charge will attach one copy of Form 1520 to each copy of Form 236. He will retain one copy of each form, furnish one copy of each to the distiller, forward one copy of each to the supervisor-consignor, and forward one copy of each to the proprietor of the receiving warehouse and three copies of each to the storekeeper-gauger in charge at the receiving warehouse. When shipment is made by truck, one of the three sets of forms for the storekeeper-gauger in charge at the receiving warehouse will be sealed in an envelope addressed to such storekeeper-gauger in charge and handed to the person in charge of the truck for delivery to him. (Secs. 2878, 2883, 3176, I. R. C.)

§ 184.334 *Storekeeper-gauger's receipt of brandy at warehouse.* The storekeeper-gauger at the receiving warehouse will examine the shipment upon its arrival and ascertain and note any losses or discrepancies as provided in §§ 184.325 and 184.326. After the brandy has been deposited, the storekeeper-gauger will execute his receipt on the three copies of Form 236. The storekeeper-gauger in charge will retain one copy each of Forms 236 and 1520, and forward two copies of each form to the supervisor of his district. The district supervisor will retain one copy of each form and forward the remaining copy of each to the supervisor of the district from which the brandy was transferred. No regauge or transfer of brandy received at the warehouse will be made until the three sets of Forms 236 and 1520 have been received by the storekeeper-gauger in charge. (Secs. 2878, 2883, 3170, 3176, I. R. C.)

PROPOSED RULE MAKING

CONCERNING LOCKS AND SEALS

§ 184.446 *Storekeeper-gauger's record of cap and lock seals.* A record of cap and lock seals received and used at each fruit distillery will be kept by storekeeper-gaugers on Form 289, "Storekeeper-gauger's Record and Report of Government Property," in accordance with the titles of the columns and lines and the instructions on the form. Form 289 will be kept in the Government cabinet when not in use. (Sec. 3176, I. R. C.)

§ 184.447 *Storekeeper-gauger's report of Government property.* On or before the fifth day of the month succeeding that for which the transactions are reported, the storekeeper-gauger will prepare a monthly report on Form 289, "Storekeeper-gauger's Record and Report of Government Property," of all Government property at the fruit distillery. Form 289 will be prepared, in duplicate, in accordance with the titles of the columns and lines and the instructions on the form. He will forward the original to the district supervisor and retain the copy for his files. (Sec. 3176, I. R. C.)

This Treasury decision is issued under the authority contained in sections 2878, 2879 (a), 2883, 3170, 3176, and 4017 of the Internal Revenue Code (U. S. C., title 26, sections 2878, 2879 (a), 2883, 3170, 3176, and 4017.)

2. This Treasury decision shall be effective on the 31st day after the date of its publication in the FEDERAL REGISTER.

[F. R. Doc. 47-9003; Filed, Oct. 6, 1947; 8:50 a. m.]

[26 CFR, Part 185]

WAREHOUSING OF DISTILLED SPIRITS

NOTICE OF PROPOSED RULE MAKING

A notice is hereby given, pursuant to the Administrative Procedure Act, approved June 11, 1946, that the regulations set forth in tentative form below are proposed to be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury. Prior to the final adoption of such regulations, consideration will be given to any data, views or arguments pertaining thereto which are submitted in writing, in duplicate, to the Commissioner of Internal Revenue, Washington 25, D. C., within the period of 30 days from the date of this notice in the FEDERAL REGISTER. The proposed regulations are to be issued under the authority of sections 2875, 2879, 3170, and 3176 of the Internal Revenue Code (26 U. S. C. 2875, 2879, 3170, and 3176).

[SEAL] GEO. J. SCHOENEMAN,
Commissioner of Internal Revenue.

1. Sections 185.112a, 185.298a, 185.298b, 185.312a, 185.312b, and 185.312c are hereby added and §§ 185.154, 185.155, 185.215, 185.272, 185.298, 185.299, 185.300, 185.301, 185.302, 185.310, 185.311, 185.312, 185.313, 185.314, 185.366, 185.471, 185.494, and 185.495 are hereby amended as follows:

ACTION BY DISTRICT SUPERVISOR

ORIGINAL ESTABLISHMENT

§ 185.112a *Notice of penal sum of bond.* The district supervisor will inform the storekeeper-gauger in charge of each internal revenue bonded warehouse in his district of the penal sum of the approved transportation and warehousing bond. The district supervisor will advise the storekeeper-gauger currently of any change in the penal sum of such bond. (Sec. 3176, I. R. C.)

DEPOSIT OF SPIRITS IN WAREHOUSE

SPIRITS RECEIVED IN CASKS OR OTHER APPROVED CONTAINERS

§ 185.154 *Disposition of deposit forms.* Where spirits are received from a distillery operated by the proprietor on the same or contiguous premises, the storekeeper-gauger in charge at the receiving warehouse will retain the copy of Form 1520 covering the deposit of the spirits. Upon the deposit of spirits received from a distillery not operated by the proprietor of the warehouse on the same or contiguous premises, or from another bonded warehouse, the storekeeper-gauger at the receiving warehouse will, after ascertaining and noting losses or discrepancies as provided in §§ 185.151, 185.152 and 185.153, execute his certificate of receipt on each copy of Form 236 received from the storekeeper-gauger in charge at the distillery or shipping warehouse. The storekeeper-gauger in charge will retain one copy of such form, with Form 1520, 1619, or 1620 attached, and forward the remaining copies of each form, one in the case of spirits received from distilleries and warehouses in the same district and two in the case of spirits received from distilleries and warehouses in other districts, to the supervisor of his district. The district supervisor will retain one copy of each form, and, where the distillery or warehouse from which the spirits were received is located in another district, will transmit one copy of each form to the supervisor of such district. Where cases of bottled-in-bond spirits are received from the bottling-in-bond department, the storekeeper-gauger in charge will retain Form 1620. (Sec. 3176, I. R. C.)

SUFFICIENCY OF BOND

§ 185.155 *Storekeeper-gauger to be informed.* Where spirits are received for deposit from a distillery operated by the proprietor of the warehouse on the same or contiguous premises, and the penal sum of the transportation and warehousing bond is less than the maximum of \$200,000, as shown by the record furnished by the district supervisor pursuant to § 185.112a, the storekeeper-gauger in charge of the warehouse will see that the tax liability on the quantity of spirits deposited in the warehouse, plus the tax liability on the spirits represented by all pending approved Forms 236 (§§ 185.298a and 185.312a) is within the limits of the penal sum of the bond. (Secs. 2879, 3176, I. R. C.)

LOSSES OF DISTILLED SPIRITS BY THEFT, ACCIDENT, OR OTHERWISE THAN BY LEAKAGE OR EVAPORATION, IN WAREHOUSE OR IN TRANSIT THERETO, EXCEPT LOSSES FROM STORAGE TANKS OR STEEL DRUMS FILLED THEREFROM OF BRANDY OR FRUIT SPIRITS INTENDED FOR FORTIFICATION OF WINE

§ 185.215 *Examination of claim.* When an application for remission of tax is received by the district supervisor he will carefully examine the same to see that all the required information has been furnished, and will cause such investigation to be made or require such additional evidence to be submitted as he may deem necessary. Upon completion of his investigation, if any, the district supervisor will forward one complete copy of the claim and accompany papers, together with any pertinent reports and documentary evidence, including, in the case of losses in transit to a bonded warehouse, a copy of the Form 1520, 1619, 1620 or a transcript of the storekeeper-gauger's notation thereon, or other report, to the Commissioner with his recommendation in respect to the allowance or disallowance of the claim. (Sec. 3176, I. R. C.)

WITHDRAWAL OF DISTILLED SPIRITS FROM WAREHOUSE

RECORDS AND REPORTS

§ 185.272 *Filing of withdrawal papers.* All copies of the withdrawal papers, Forms 179, 206, 236, 257, 543, 573, 655, 1518, 1519, 1520, 1619, and 1620, retained by the storekeeper-gauger upon the withdrawal of distilled spirits from the warehouse, as hereinafter provided, will be filed by him in the manner prescribed in §§ 185.465 to 185.471, inclusive. (Sec. 3176, I. R. C.)

TRANSFERS IN BOND BETWEEN INTERNAL REVENUE BONDED WAREHOUSES

TRANSFERS BETWEEN WAREHOUSES IN SAME DISTRICT

§ 185.298 *Application, Form 236.* Where the transfer is to be made between bonded warehouses in the same supervisory district, the proprietor of the receiving warehouse shall execute an application for the transfer of the spirits on Form 236. The applicant shall enter all applicable data indicated by the form including the maximum quantity in tax gallons to be transferred in any one truck, railroad car or other vehicle. He shall prepare an original and five copies of Form 236 and give them to the storekeeper-gauger in charge of the receiving warehouse. (Secs. 2875, 3176, I. R. C.)

§ 185.298a *Storekeeper-gauger's certificate of sufficiency of bond.* Upon receipt of Form 236 by the storekeeper-gauger in charge, he will compare the penal sum of the bond as stated in the application with his record furnished by the district supervisor pursuant to § 185.112a. If the warehouse bond is given in the maximum penal sum of \$200,000, he will certify to the sufficiency thereof on Form 236, and forward all six copies of the form direct to the storekeeper-gauger in charge at the shipping warehouse. If the warehouse bond is

given in less than the maximum penal sum, the storekeeper-gauger in charge will determine from his records whether the tax liability on the quantity of distilled spirits represented by the Form 236, plus the quantity of distilled spirits stored in the warehouse, plus the quantity represented by all pending approved Forms 236, is within the limits of the penal sum of the transportation and warehousing bond. If so, he will certify to the sufficiency of the bond on Form 236, record such certification in his records, and forward all six copies of the form direct to the storekeeper-gauger in charge at the shipping warehouse. If the transportation and warehousing bond is not sufficient, he will certify to that fact on Form 236 and return all six copies to the proprietor. All applications on Form 236 will expire ninety days (three calendar months) from the date of the execution of the storekeeper-gauger's certificate of bond coverage: *Provided*, That the district supervisor may authorize an extension of ten days if the proprietor furnishes a sufficient basis for such extension and the definite assurance that shipment will be made within such time. (Secs. 2875, 3176, I. R. C.)

§ 185.298b Spirits to be transferred. Upon receipt of Form 236, the storekeeper-gauger in charge at the shipping warehouse will mark one copy "proprietor's copy" and give it to the proprietor. He will file the remaining five copies in his pending file. When the proprietor desires to make shipment, he will return his copy of Form 236 to the storekeeper-gauger in charge and advise him concerning the spirits to be shipped. Where shipment is not made within the ninety-day period, the proprietor will return his copy of Form 236 to the storekeeper-gauger in charge unless otherwise directed by the district supervisor. In the event he fails to do so, the storekeeper-gauger in charge will advise the proprietor that Form 236 has expired and request the return of the proprietor's copy, unless otherwise directed by the district supervisor. The storekeeper-gauger in charge will then send all six copies of Form 236 to the district supervisor for cancellation and return to the storekeeper-gauger in charge at the receiving warehouse for adjustment of his record and return to the applicant. (Secs. 2875, 3176, I. R. C.)

§ 185.299 Transfers in packages. If the spirits to be transferred are in original packages or in packages filled from warehouse storage tanks, the storekeeper-gauger will inspect the packages designated by the proprietor to be transferred and supervise the weighing thereof as provided in the Gauging Manual. He will prepare an original and five copies of Form 1619 covering only the packages to be shipped. The quantity to be transferred shall not exceed the maximum stated in the application. The storekeeper-gauger in charge will give all six copies of Forms 236 and 1619 to the proprietor, who shall, on the same date that the spirits are to be transferred, execute on the six copies of Form 236 the description of the packages to be transferred. He will then return the six copies

of the forms to the storekeeper-gauger in charge. Immediately after the packages are weighed for transfer in bond, the proprietor may, if he so desires, take the proof of the spirits, provided such is done expeditiously and additional storekeeper-gaugers will not be required to supervise the operation. The taking of average or actual tare will not be permitted. If the warehouseman prepares a record of such commercial gauge, two copies thereof will be given to the storekeeper-gauger, who will retain one copy and forward the other to the storekeeper-gauger at the receiving warehouse, as hereinafter provided, for reference if claim is filed for loss by theft, accident, or otherwise than by leakage or evaporation. Upon withdrawal for transfer the packages will be marked as provided in the Gauging Manual. Forms 236 and 1619 will be disposed of in accordance with § 185.310. (Secs. 2875, 3176, I. R. C.)

§ 185.300 Transfers in cases. If the spirits to be transferred were bottled in bond before tax-payment, the storekeeper-gauger will inspect the cases designated by the proprietor to be transferred. He will prepare an original and five copies of Form 1620 covering only the cases to be shipped. The quantity to be transferred shall not exceed the maximum stated in the application. The storekeeper-gauger in charge will give all six copies of Forms 236 and 1620 to the proprietor who shall, on the same date that the spirits are to be transferred, execute on the six copies of Form 236 the description of the cases to be transferred. He will then return the six copies of the forms to the storekeeper-gauger in charge. Upon withdrawal for transfer, the word "Transferred" followed by the date of transfer, the word "To," the number of the receiving warehouse, and the State in which such warehouse is located, will be plainly and durably stenciled or stamped upon the Government side of each case in letters and figures not less than three-eighths inch in height. These marks may be abbreviated as follows:

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To I. R. B. W 25 N. Y.

Where there is insufficient space on the Government side of the case, these marks may be placed upon another side of the case. Forms 236 and 1620 will be disposed of in accordance with § 185.310. (Secs. 2875, 3176, I. R. C.)

§ 185.301 Transfer in tank cars. If the spirits to be transferred are in a previously filled tank car designated by the proprietor to be transferred, the storekeeper-gauger will inspect the car and prepare an original and five copies of Form 1520, copying the details from the entry Form 1520, except that if the contents of the tank car were previously regauged owing to evidence of loss of spirits therefrom by theft, accident, or otherwise than by leakage or evaporation, the transfer Form 1520 will show both the original contents and the contents disclosed by the regauge. The quantity to be transferred shall not exceed the maximum stated in the application. The storekeeper-gauger in charge will give all six copies of Forms 236 and 1520 to the proprietor who shall,

on the same date that the spirits are to be transferred, execute on the six copies of Form 236 the description of the tank car to be transferred. He will then return the six copies of the forms to the storekeeper-gauger in charge. When the tank car is released, the key of each seal lock thereon will be forwarded on the day of shipment by the storekeeper-gauger in charge at the transferring warehouse to the storekeeper-gauger in charge at the receiving warehouse. Forms 236 and 1520 will be disposed of in accordance with § 185.310. (Secs. 2875, 3176, I. R. C.)

§ 185.302 Transfers from storage tanks, in packages or tank cars. If the spirits designated by the proprietor to be transferred are in storage tanks they will be drawn into packages, gauged, marked, and branded, or run into a weighing tank, gauged, and conveyed by pipe line into a railroad tank car, constructed and marked as hereinafter provided. The storekeeper-gauger will prepare a report of the gauge on an original and five copies of Form 1520, and note on each copy of the form the proof at which the spirits were distilled. The quantity to be transferred shall not exceed the maximum stated in the application. The storekeeper-gauger in charge will give all six copies of Forms 236 and 1520 to the proprietor, who shall, on the same date that the spirits are to be transferred, execute on the six copies of Form 236 the description of the packages or tank cars to be transferred. He will then return the six copies of the forms to the storekeeper-gauger in charge. Forms 236 and 1520 will be disposed of in accordance with § 185.310. (Secs. 2875, 3176, I. R. C.)

§ 185.310 Storekeeper-gauger's certificate of removal. Upon removal of the spirits, the storekeeper-gauger will execute his report of inspection or gauge and removal on the six copies of Form 236. Where the application, Form 236, covers spirits in packages or tank car, the storekeeper-gauger will attach one copy of Form 1520 or Form 1619, as the case may be, to each copy of Form 236. Where the application covers spirits in cases, the storekeeper-gauger will attach one copy of Form 1620 to each copy of Form 236. The storekeeper-gauger in charge will retain one copy of each form, furnish one copy of each form to the proprietor of the shipping warehouse, forward one copy of each form to the supervisor-consignor, forward one copy of each form to the proprietor of the receiving warehouse and two copies of each form to the storekeeper-gauger in charge at such warehouse, with a copy of the proprietor's commercial gauge (if any) of packages. Where shipment of packages or cases is made by truck, one of the sets of Forms 236 and 1619, or 1620, for the storekeeper-gauger in charge at the receiving warehouse will be sealed in an envelope addressed to such storekeeper-gauger in charge and handed to the person in charge of the truck for delivery to him. (Secs. 2875, 3170, 3176, I. R. C.)

§ 185.311 Storekeeper-gauger's receipt of spirits at warehouse. Upon receipt of the spirits at the receiving warehouse, the storekeeper-gauger will ex-

amine the shipment and will ascertain and report losses or discrepancies, as provided in §§ 185.151, 185.152 and 185.153. The proprietor may weigh and take the proof of the spirits, if desired, under the conditions specified in § 185.150. The storekeeper-gauger will execute his certificate of receipt on each copy of Form 236, retain one copy each of Form 236 and Form 1520, Form 1619, or Form 1620, attached thereto, and forward one copy of each form to the district supervisor. No regauge or transfer of spirits received at the warehouse will be made until the two sets of Form 236 and Form 1520, Form 1619 or Form 1620, as the case may be, have been received by the storekeeper-gauger in charge. The storekeeper-gauger will report on Form 1513 the original tax gallons contained in all packages received regardless of any losses in transit. However, any package lost in transit will not be reported on Form 1513 but will be reported by the district supervisor in the warehouse account, Form 1514, for the State in which the receiving warehouse is located, in the manner indicated by the form. (Secs. 2875, 3176, I. R. C.)

TRANSFERS IN BOND BETWEEN INTERNAL REVENUE BONDED WAREHOUSES IN DIFFERENT DISTRICTS

§ 185.312 *Application, Form 236.* Where the transfer is to be made between warehouses in different districts, the proprietor of the receiving warehouse shall execute an application for the transfer of the spirits on Form 236. The applicant shall enter all applicable data indicated by the form including the maximum quantity in tax gallons to be transferred in any one truck, railroad car or other vehicle. He shall prepare an original and six copies of Form 236 and give them to the storekeeper-gauger in charge of the receiving warehouse. (Secs. 2875, 3176, I. R. C.)

§ 185.312a *Certificate of sufficiency of bond.* Upon receipt of Form 236 by the storekeeper-gauger in charge, he will compare the penal sum of the bond as stated in the application with his record furnished by the district supervisor pursuant to § 185.112a. If the warehouse bond is given in the maximum penal sum of \$200,000, he will certify to the sufficiency thereof on Form 236, and forward all seven copies of the form direct to the storekeeper-gauger in charge at the shipping warehouse. If the warehouse bond is given in less than the maximum penal sum, the storekeeper-gauger in charge will determine from his records whether the tax liability on the quantity of distilled spirits represented by the Form 236, plus the quantity of distilled spirits stored in the warehouse, plus the quantity represented by all pending approved Forms 236, is within the limits of the penal sum of the transportation and warehousing bond. If so, he will certify to the sufficiency of the bond on Form 236, record such certification in his records, and forward all seven copies of the form direct to the storekeeper-gauger in charge at the shipping warehouse. If the transportation and warehousing bond is not sufficient, he will certify to that fact on Form 236 and return all

seven copies to the proprietor. All applications on Form 236 will expire ninety days (three calendar months) from the date of the execution of the storekeeper-gauger's certificate of bond coverage, provided that the supervisor-consignor may authorize an extension of ten days if the proprietor furnishes a sufficient basis for such extension and the definite assurance that shipment will be made within such time. (Secs. 2875, 3176, I. R. C.)

§ 185.312b *Spirits to be transferred.* Upon receipt of Form 236, the storekeeper-gauger in charge at the shipping warehouse will mark one copy "proprietor's copy" and give it to the proprietor. He will file the remaining six copies in his pending file. When the proprietor desires to make shipment, he will return his copy of Form 236 to the storekeeper-gauger in charge and advise him concerning the spirits to be shipped. Where a shipment is not made within the ninety-day period, the proprietor will return his copy of Form 236 to the storekeeper-gauger in charge unless otherwise directed by the supervisor-consignor. In the event he fails to do so, the storekeeper-gauger in charge will advise the proprietor that Form 236 has expired, and request the return of the proprietor's copy, unless otherwise directed by the supervisor-consignor. The storekeeper-gauger in charge will then send all seven copies of Form 236 to the supervisor-consignor for cancellation and return to the storekeeper-gauger in charge at the receiving warehouse for adjustment of his record and return to the applicant. (Secs. 2875, 3176, I. R. C.)

§ 185.312c *Transfers in packages, cases, and tank car.* Spirits in original packages, or in packages filled from warehouse storage tanks, will be transferred in accordance with the provisions of § 185.299, except that an additional copy of Form 1619 will be prepared. Spirits in cases, bottled in bond before tax payment, will be transferred in accordance with the provisions of § 185.300, except that an additional copy of Form 1620 will be prepared. Spirits in a previously filled tank car will be transferred in accordance with the provisions of § 185.301, except that an additional copy of Form 1520 will be prepared. If spirits to be transferred are in storage tanks, they will be drawn into packages or into a tank car and then transferred in accordance with the provisions of § 185.302, except that an additional copy of Form 1520 will be prepared. Forms 236 and 1520, 1619, or 1620 will be disposed of in accordance with § 185.313. (Secs. 2875, 3176, I. R. C.)

§ 185.313 *Storekeeper-gauger's certificate of removal.* Upon removal of the spirits, the storekeeper-gauger will execute his report of inspection or gauge and removal on the seven copies of Form 236. Where the application, Form 236, covers spirits in packages or tank cars, the storekeeper-gauger will attach one copy of Form 1520 or Form 1619, as the case may be, to each copy of Form 236. Where the application covers spirits in cases, the storekeeper-gauger will attach one copy of Form 1620 to each copy of

Form 236. The storekeeper-gauger in charge will then retain one copy of each form, furnish one copy of each form to the proprietor of the shipping warehouse, forward one copy of each form to the supervisor-consignor, forward one copy of each form to the proprietor of the receiving warehouse, and three copies of each form to the storekeeper-gauger in charge at such warehouse, with a copy of the proprietor's commercial gauge (if any) of packages. Where shipment of packages is made by truck, one of the sets of Forms 236 and 1619 or 1620, for the storekeeper-gauger in charge at the receiving warehouse will be sealed in an envelope addressed to such storekeeper-gauger in charge and handed to the person in charge of the truck for delivery to him. (Secs. 2875, 3176, I. R. C.)

§ 185.314 *Storekeeper-gauger's receipt of spirits at receiving warehouse.* Upon receipt of the spirits at the receiving warehouse, the storekeeper-gauger will examine the shipment and will ascertain and report losses or discrepancies, as provided in §§ 185.151, 185.152, and 185.153. The proprietor may weigh and take the proof of the spirits, if desired, under the conditions specified in § 185.150. The storekeeper-gauger will execute his certificate of receipt on each copy of Form 236, retain one copy of each Form 236 and Form 1520, Form 1619, or Form 1620 attached thereto and forward two copies of each form to the supervisor of his district. The district supervisor will retain one copy of each form and will forward one copy of each to the supervisor of the district from which the shipment was made. No regauge or transfer of spirits received at the warehouse will be made until the three sets of Forms 236 and 1520, 1619 or 1620, as the case may be, have been received by the storekeeper-gauger in charge. The storekeeper-gauger will report on Form 1513 the original tax gallons contained in all packages received regardless of any losses in transit. However, any package lost in transit will not be reported on Form 1513 but will be reported by the supervisor-consignee in the warehouse account, Form 1514, for the State in which the receiving warehouse is located in the manner indicated by the form. (Secs. 2875, 3176, I. R. C.)

EXPORTATION OF DISTILLED SPIRITS FREE OF TAX

BOTTLING FOR TEMPORARY STORAGE BEFORE EXPORTATION

§ 185.366 *Transfer between warehouses.* Whenever it is desired to transfer distilled spirits, which have been bottled in bond for export and which are stored in a bonded warehouse, to another internal revenue bonded warehouse for storage, prior to direct exportation or transportation for export, the proprietor of the receiving warehouse shall execute an application for transfer of the spirits on Form 236. If the transfer is to be made between bonded warehouses in the same district, an original and five copies of Form 236 will be prepared, and if the transfer is to be made between bonded warehouses in different districts, an original and six copies of Form 236 will be

prepared. The applicant will enter all applicable data indicated by the form, and will also enter thereon the statement, "To be received and deposited for storage for export." The Forms 236 will be filed and disposed of in accordance with section 185.298 or 185.312, as the case may be. The cases will be inspected, transferred, received, examined, and reported in the manner provided by §§ 185.297 to 185.314, inclusive, insofar as it relates to the transfer of spirits bottled in bond before tax payment. (Secs. 2875, 3176, I. R. C.)

STOREKEEPER-GAUGER'S FILES AND RECORDS

§ 185.471 *Filing of withdrawal forms and applications.* The copies of the reports of the withdrawal gauge, Form 1520, or the reports of removal for transfer in bond, Form 1619 or Form 1620, as the case may be, retained by the storekeeper-gauger will be filed separately, in chronological order, according to the date of withdrawal noted at the bottom of the forms. The storekeeper-gauger's

copies of withdrawal applications, Forms 179, 206, 236, 257, 543, 573, 655, 1518, and 1519, may be filed together or separately by form number, in chronological order in the same manner as the withdrawal forms. The withdrawal reports and applications for each month will be separated in the file by proper markers, and each file will be appropriately marked to show the kind of forms contained therein and the period covered thereby. (Sec. 3176, I. R. C.)

CONCERNING LOCKS AND SEALS

§ 185.494 *Storekeeper-gauger's record of cap and lock seals.* A record of cap and lock seals received and used at each internal revenue bonded warehouse will be kept by storekeeper-gaugers on Form 289, "Storekeeper-gauger's Record and Report of Government Property," in accordance with the titles of the columns and lines and the instructions on the form. Form 289 will be kept in the Government cabinet when not in use. (Sec. 3176, I. R. C.)

§ 185.495 *Storekeeper-gauger's report of Government property.* On or before the fifth day of the month succeeding that for which the transactions are reported, the storekeeper-gauger will prepare a monthly report on Form 289, "Storekeeper-gauger's Record and Report of Government Property," of all Government property at the warehouse. Form 289 will be prepared, in duplicate, in accordance with the titles of the columns and lines and the instructions on the form. He will forward the original to the district supervisor and retain the copy for his files. (Sec. 3176, I. R. C.)

This Treasury decision is issued under the authority contained in sections 2875, 2879, 3170, and 3176 of the Internal Revenue Code (U. S. C., Title 26, secs. 2875, 2879, 3170, and 3176).

2. This Treasury decision shall be effective on the 31st day after the date of its publication in the FEDERAL REGISTER.

[F. R. Doc. 47-9001; Filed, Oct. 6, 1947; 8:48 a. m.]

NOTICES

FEDERAL POWER COMMISSION

[Docket No. G-950]

UNITED GAS PIPE LINE CO.

NOTICE OF APPLICATION

SEPTEMBER 30, 1947.

Notice is hereby given that on September 16, 1947, an application was filed with the Federal Power Commission by United Gas Pipe Line Company (Applicant), a Delaware corporation with its principal place of business at Shreveport, Louisiana, for a certificate of public convenience and necessity pursuant to section 7 of the Natural Gas Act, as amended, authorizing the Applicant to construct and operate approximately 14.5 miles of 12¾ inch O. D. natural-gas transmission pipe line, and appurtenant facilities, beginning at a point in the Soso Field in Jasper, Jones and Smith Counties, Mississippi, and extending in a southwesterly direction to a point of connection with Applicant's Benton Junction-Mobile 16-inch main transmission line at approximately Mile Post 101.

Applicant states that the proposed facilities will provide an outlet for the gas produced in the Soso Field and will augment the reserve of gas available to Applicant's system by connecting a new source of supply. It is stated that the proposed facilities will be utilized to augment the supply of gas to existing customers, and no charge in present rates is contemplated.

It is estimated by Applicant that the total natural gas reserves in the Soso Field are approximately 285 billion cubic feet. It is further estimated that, as a result of a contract with Gulf Refining Company and a proposed contract with Union Producing Company, approximately 173 billion cubic feet of such reserves will be made available to Applicant.

Applicant estimates the total over-all capital cost of the proposed facilities to be \$348,695, which Applicant proposes to finance out of cash on hand.

Any interested State commission is requested to notify the Federal Power Commission whether the application should be considered under the cooperative provisions of Rule 37 of the Commission's rules of practice and procedure (18 CFR 1.37) and, if so, to advise the Federal Power Commission as to the nature of its interest in the matter and whether it desires a conference, the creation of a board, or a joint or concurrent hearing, together with reasons for such request.

The application of United Gas Pipe Line Company is on file with the Commission and open to public inspection. Any person desiring to be heard or to make any protest with reference to the application shall file with the Federal Power Commission, Washington 25, D. C., not later than 15 days from the date of publication of this notice in the FEDERAL REGISTER, a petition to intervene or protest. Such petition or protest shall conform to the requirements of Rule 8 or 10, whichever is applicable, of the rules of practice and procedure (as amended on June 16, 1947) (18 CFR 1.8 or 1.10).

[SEAL]

LEON M. FUQUAY,
Secretary.

[F. R. Doc. 47-8993; Filed, Oct. 6, 1947; 8:46 a. m.]

INTERSTATE COMMERCE COMMISSION

[S. O. 396, Special Permit 298]

RECONSIGNMENT OF PEARS AT CLEVELAND, OHIO

Pursuant to the authority vested in me by paragraph (f) of the first ordering paragraph of Service Order No. 396 (10

F. R. 15008), permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To disregard entirely the provisions of Service Order No. 396 insofar as it applies to the reconsignment at Cleveland, Ohio, September 27, 1947, by California Fruit Exchange, of car PFE 50703, pears, now on The New York Chicago and St. Louis Railroad Company, to California Fruit Company, New York City.

The waybill shall show reference to this special permit.

A copy of this special permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 27th day of September 1947.

HOMER C. KING,
Director,
Bureau of Service.

[F. R. Doc. 47-9007; Filed, Oct. 6, 1947; 8:46 a. m.]

[S. O. 396, Special Permit 299]

RECONSIGNMENT OF ONIONS AT CHICAGO, ILL.

Pursuant to the authority vested in me by paragraph (f) of the first ordering paragraph of Service Order No. 396 (10 F. R. 15008), permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To disregard entirely the provisions of Service Order No. 396 insofar as it applies to the reconsignment at Chicago, Ill.,

September 29, 1947, by Belson Bros., of car PFE 95575, onions, now on the Wash-bash Railway to Dan Storey, Philadelphia, Pa. (PRR)

The waybill shall show reference to this special permit.

A copy of this special permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 29th day of September 1947.

HOMER C. KING,
Director,
Bureau of Service.

[F. R. Doc. 47-9008; Filed, Oct. 6, 1947;
8:46 a. m.]

[S. O. 396, Special Permit No. 300]

RECONSIGNMENT OF GRAPES AT PHILADELPHIA, PA.

Pursuant to the authority vested in me by paragraph (f) of the first ordering paragraph of Service Order No. 396 (10 F. R. 15008), permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To disregard entirely the provisions of Service Order No. 396 insofar as it applies to the reconsignment at Pittsburgh, Pa., September 29, 1947, by L. Gillarde, of car RD 34889, grapes, now on the PRR to Philadelphia, Pa.

The waybill shall show reference to this special permit.

A copy of this special permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 29th day of September 1947.

HOMER C. KING,
Director,
Bureau of Service.

[F. R. Doc. 47-9009; Filed, Oct. 6, 1947;
8:46 a. m.]

SECURITIES AND EXCHANGE COMMISSION

[File Nos. 52-27, 54-125, 59-22]

NORTH AMERICAN GAS AND ELECTRIC CO.
ET AL.

ORDER GRANTING APPLICATION AND PERMIT- TING DECLARATION TO BECOME EFFECTIVE

At a regular session of the Securities and Exchange Commission held at its Office in the city of Philadelphia, Pa., on the 30th day of September 1947.

In the matter of North American Gas and Electric Company, Washington Gas and Electric Company, Nathan A. Smyth and Leo Loeb, Trustees of the Estate of Washington Gas and Electric Company, Southern Utah Power Company, et al., Respondents, File No. 59-22; Nathan A. Smyth and Leo Loeb, as Trustees in reorganization under Chapter X of the Bankruptcy Act of Washington Gas and Electric Company, Debtor, File No. 52-27; Nathan A. Smyth and Leo Loeb, as Trustees in reorganization under Chapter X of the Bankruptcy Act of Washington Gas and Electric Company, Debtor, Southern Utah Power Company, File No. 54-125.

Nathan A. Smyth and Leo Loeb, as Trustees in Reorganization under Chapter X of the Bankruptcy Act of Washington Gas and Electric Company, Debtor ("Washington"), a public utility and registered holding company, said Trustees being also a registered holding company, and Southern Utah Power Company ("Southern Utah"), a public utility company and a subsidiary of Washington, having filed an amended joint application and declaration pursuant to sections 6, 7, 10 and 12 of the Public Utility Holding Company Act of 1935 and the rules and regulations thereunder with respect to the issue and sale for cash at par privately to two institutional investors by Southern Utah of 1,500 shares of its proposed new \$100 par value 4½% Cumulative Preferred Stock; the redemption, at their liquidating value of \$100 per share and accrued dividends, of 312½ shares of the outstanding no par value \$5 Preferred Stock of Southern Utah held by the public; the issue by Southern Utah to the Trustees in Reorganization of Washington, Debtor, of 1,541 shares of the \$100 par value Common Stock of Southern Utah and the surrender by said Trustees to Southern Utah for cancellation in exchange therefor of 3,000 shares of \$100 par value 7% Prior Preference Stock and 41 shares of no par value \$5 Preferred Stock of Southern Utah, with accrued dividends thereon, held by Washington; and, thereafter, the issue by Southern Utah to said Trustees of 62,910 shares of proposed new no par value Common Stock of Southern Utah and the surrender by said Trustees to Southern Utah for cancellation in exchange therefor of an aggregate of 6,291 shares of the \$100 par value Common Stock of Southern Utah, consisting of the aforesaid 1,541 shares of Common Stock proposed to be acquired and the 4,750 shares of said stock now owned by Washington; and the amendment by Southern Utah of its Articles of Incorporation and By-Laws for the purpose of authorizing the new securities proposed to be issued and in certain other respects;

Proceedings upon said amended joint application and declaration having been heretofore consolidated by order with pending proceedings instituted pursuant to sections 11 (b) (1) and 11 (b) (2) of the act with respect to Washington and Southern Utah (File No. 59-22), with proceedings for approval of a plan of reorganization of Washington filed by the Trustees of Washington pursuant to section 11 (f) of the act (File No. 52-27) and with proceedings on an application filed under section 11 (e) of the act by

Southern Utah and the Trustees of Washington for approval of a plan of recapitalization of Southern Utah (File No. 54-125), jurisdiction having been reserved by said order to separate for hearing or disposition, in whole or in part, any of the issues or matters involved in said consolidated proceedings;

The applicants and declarants having in effect requested the withdrawal of the application, as amended, heretofore filed pursuant to section 11 (e) of the act for approval of a plan of recapitalization of Southern Utah;

Public hearings having been held after appropriate notice, the hearings having been closed with respect to the aforementioned proposals and continued with respect to the remaining issues and matters affecting Washington and the Commission having considered the record and having this day issued its findings and opinion herein:

It is ordered, That said amended application and declaration be, and the same hereby is, granted and permitted to become effective forthwith, subject to the provisions of Rule U-24.

It is further ordered, That the request of the applicants and declarants for withdrawal of the application, as amended, heretofore filed pursuant to section 11 (e) of the act, for approval of a plan of recapitalization of Southern Utah, be and the same hereby is granted and the said application, as amended, is hereby deemed withdrawn.

It is further ordered and recited, In view of the requirements of sections 371 (f) and 1808 (f) of the Internal Revenue Code, as amended, that the following described transactions, proposed in said amended application and declaration are necessary or appropriate to effectuate the provisions of section 11 (b) of the Public Utility Holding Company Act of 1935 and are necessary or appropriate to effectuate the integration or simplification of the holding company system of which Washington and Southern Utah are members.

The issue by Southern Utah to the Trustees in Reorganization of Washington, Debtor, of 1,541 shares of the \$100 par value Common Stock of Southern Utah and the surrender by said Trustees to Southern Utah for cancellation in exchange therefor of 3,000 shares of \$100 par value 7% Prior Preference Stock and 41 shares of no par value \$5 Preferred Stock of Southern Utah, with accrued dividends thereon, held by Washington; and thereafter the issue by Southern Utah to said Trustees of 62,910 shares of new no par value Common Stock of Southern Utah and the surrender by the said Trustees to Southern Utah for cancellation in exchange therefor of an aggregate of 6,291 shares of the \$100 par value Common Stock of Southern Utah, consisting of the aforesaid 1,541 shares of Common Stock proposed to be acquired and the 4,750 shares of said Common Stock now owned by Washington.

By the Commission.

[SEAL]

ORVAL L. DuBois,
Secretary.

[F. R. Doc. 47-8997; Filed, Oct. 6, 1947;
8:46 a. m.]

[File Nos. 54-85, 59-90, 70-1594]

EAST COAST PUBLIC SERVICE CO. ET AL.

ORDER APPROVING PLAN, GRANTING APPLICATION AND PERMITTING DECLARATION TO BECOME EFFECTIVE

At a regular session of the Securities and Exchange Commission, held at its office in the city of Philadelphia, Pa., on the 29th day of September A. D. 1947.

In the matter of East Coast Public Service Company, Virginia East Coast Utilities, Incorporated, Tidewater Electric Service Company, Floyd W. Woodcock (Applicants), File No. 54-85; East Coast Public Service Company, Virginia East Coast Utilities, Incorporated, Tidewater Electric Service Company (Respondents), File No. 59-90; East Coast Public Service Company, East Coast Electric Company (formerly Virginia East Coast Utilities, Incorporated), File No. 70-1594.

East Coast Public Service Company ("East Coast"), a registered holding company, East Coast Electric Company (formerly Virginia East Coast Utilities, Incorporated, and referred to herein as "Virginia Company"), a subsidiary of East Coast, and Floyd W. Woodcock, an affiliate of East Coast, having filed an amendment to their Plan previously filed pursuant to section 11 (e) of the Public Utility Holding Company Act of 1935 which amendment proposes the pro rata distribution by East Coast to its common stockholders of 90,000 shares of common stock of Virginia Company at the rate of three (3) shares for each share of East Coast outstanding and the dissolution of East Coast; and having filed an application-declaration pursuant to applicable sections of the Act for approval of related transactions; and

The Commission having consolidated the proceeding with respect to said amended Plan and with respect to the application-declaration with the proceedings heretofore consolidated with respect to the Plan and section 11 (b) (2) of the act; and

The Commission having been requested upon its approval of said Plan, as now amended, to apply to an appropriate District Court of the United States for an order approving and enforcing such Plan, as now amended; and

A public hearing having been held, after appropriate public notice, in respect of such consolidated proceedings; the Commission having considered the record in the matter and having made and filed its supplemental findings and opinion herein; on the basis of said supplemental findings and opinion,

It is ordered, Pursuant to section 11 (e) and other applicable sections of the act that said Plan, as now amended, be, and it hereby is, approved, that said application-declaration be, and the same hereby is, granted and permitted to become effective, subject, however, to the conditions specified in Rule U-24, and subject further to the reservations of jurisdiction hereinafter set forth;

It is further ordered, That jurisdiction be, and hereby is, reserved with respect to (1) the price, spread and whether competitive conditions have been maintained, (2) the reasonableness of all fees

and expenses in connection with these proceedings, (3) the appropriate recitals to conform to the requirements of the Internal Revenue Code, as amended, and (4) the proceedings instituted by the Commission under section 11 (b) (2) of the act.

It is further ordered, That a copy of our supplemental findings and opinion herein be mailed promptly to the stockholders of East Coast Public Service Company.

It is further ordered, That this order shall not be operative to authorize the consummation of any of the transactions proposed in the instant Plan, until the United States District Court for the District of Delaware shall, upon application thereto, enter an order enforcing such Plan.

By the Commission.

[SEAL]

ORVAL L. DuBOIS,
Secretary.[F. R. Doc. 47-8999; Filed, Oct. 6, 1947;
8:47 a. m.]

[File No. 70-1465]

REPUBLIC SERVICE CORP. AND PENNSYLVANIA
POWER & LIGHT CO.ORDER GRANTING APPLICATION AND PERMITTING
DECLARATION TO BECOME EFFECTIVE

At a regular session of the Securities and Exchange Commission, held at its office in the city of Philadelphia, Pa., on the 29th day of September, A. D. 1947.

Republic Service Corporation ("Republic"), a registered holding company, and Pennsylvania Power & Light Company ("Pennsylvania"), a non-affiliated public utility company, having filed an application and declaration pursuant to sections 9, 10, and 12 of the Public Utility Holding Company Act of 1935 and Rules U-44 and U-50 promulgated thereunder regarding the proposed sale by Republic and the proposed acquisition by Pennsylvania of all the outstanding securities of two public utility companies and one non-utility company, namely, The Mauch Chunk Heat, Power and Electric Light Company, Renovo Edison Light, Heat and Power Company and Renovo Heating Company, respectively, for the base consideration of \$674,590 to be paid in shares of Pennsylvania common stock together with certain cash adjustments to the date of closing; and

Republic and Pennsylvania having requested that the order of the Commission become effective forthwith; and

The Pennsylvania Public Utility Commission having expressly approved the proposed acquisition of such securities by Pennsylvania; and

A public hearing having been held on said application and declaration and the Commission having considered the record and made and filed its findings and opinion herein; and

It appearing to the Commission that it is appropriate to grant the company's request that the order herein become effective forthwith;

It is ordered, That the application and declaration be granted and permitted to

become effective forthwith, subject, however, to the terms and conditions prescribed in Rule U-24 and subject further to the following terms and conditions:

(1) That Republic shall divest itself of all the shares of Pennsylvania's common stock, which it acquires as a result of this transaction, within six months from the date of acquisition.

(2) That jurisdiction be, and it hereby is, reserved to the Commission as to all fees and expenses of Republic arising in connection with this transaction.

By the Commission.

[SEAL]

ORVAL L. DuBOIS,
Secretary.[F. R. Doc. 47-9000; Filed, Oct. 6, 1947;
8:47 a. m.]

[File No. 70-1497]

SOUTHERN CALIFORNIA WATER CO.

ORDER RELEASING JURISDICTION WITH
RESPECT TO LEGAL FEES

At a regular session of the Securities and Exchange Commission held at its office in the city of Philadelphia, Pa., on the 1st day of October A. D. 1947.

The Commission having by order dated April 28, 1947, granted an application, as amended, filed by Southern California Water Company ("Southern California"), pursuant to section 6 (b) of the Public Utility Holding Company Act of 1935 and Rule U-50 promulgated thereunder, regarding the issuance and sale at competitive bidding of \$5,100,000 principal amount of First Mortgage Bonds, said order having, among other things, reserved jurisdiction with respect to the fees and expenses in connection with the issuance and sale of the new bonds; and

The Commission having by order dated May 13, 1947, released jurisdiction with respect to the matters to be determined as a result of competitive bidding for said new bonds and with respect to all fees and expenses, except the legal fees of Drinker, Biddle & Reath and O'Melveny & Myers, over which jurisdiction was continued; and

Said counsel having furnished the Commission with information regarding the nature and extent of the services rendered for which fees are requested in the amounts of \$17,500 for Drinker, Biddle & Reath and \$7,500 for O'Melveny & Myers; and

It appearing to the Commission, after due consideration, that such fees are not unreasonable and that jurisdiction over such fees should be released;

It is ordered, That the jurisdiction heretofore reserved in the orders of April 28, 1947, and May 13, 1947, with respect to the fees of Drinker, Biddle & Reath and O'Melveny & Myers in this matter be, and the same hereby is, released.

By the Commission.

[SEAL]

ORVAL L. DuBOIS,
Secretary.[F. R. Doc. 47-8996; Filed, Oct. 6, 1947;
8:46 a. m.]

[File No. 70-1601]

METROPOLITAN EDISON CO.

ORDER GRANTING APPLICATION

At a regular session of the Securities and Exchange Commission, held at its office in the city of Philadelphia, Pennsylvania, on the 29th day of September 1947.

Metropolitan Edison Company ("Met-Ed"), a subsidiary of General Public Utilities Corporation, a registered holding company, having filed an application, and an amendment thereto, pursuant to section 6 (b) of the Public Utility Holding Company Act of 1935 ("act") and Rule U-50 promulgated thereunder, with respect to the issuance and sale, pursuant to the competitive bidding requirements of Rule U-50, of \$4,500,000 principal amount of First Mortgage Bonds, -----% Series, due 1977; and

Such application, as amended, having been duly filed and notice of said filing having been duly given in the form and manner prescribed by Rule U-23 promulgated pursuant to said act, and the Commission not having received a request for hearing with respect to said application, as amended, within the period specified in said notice, or otherwise, and not having ordered a hearing thereon; and

The Commission finding that requirements of the applicable provisions of the act are satisfied and deeming it appropriate in the public interest and in the interest of investors and consumers that the said application, as amended, be, and the request of the company that the order become effective at the earliest date practicable, be granted.

It is hereby ordered, Pursuant to Rule U-23 and the applicable provisions of the act, that the said application, as amended, be, and the same hereby is, granted, to become effective forthwith, subject to the terms and conditions pre-

scribed in Rule U-24, and subject to the further condition that the proposed issue and sale of the \$4,500,000 principal amount of First Mortgage Bonds, -----% Series, due 1977, shall not be consummated until the results of the competitive bidding pursuant to Rule U-50 have been made a matter of record in this proceeding and a further order shall have been entered by this Commission in the light of the record so completed, which order may contain such terms and conditions as may then be deemed appropriate.

It is further ordered, That jurisdiction be, and hereby is, reserved over the payment of all fees and expenses in connection with the proposed transaction.

By the Commission.

[SEAL]

ORVAL L. DUBOIS,
Secretary.

[F. R. Doc. 47-8998; Filed, Oct. 6, 1947;
8:47 a. m.]

DEPARTMENT OF JUSTICE

Office of Alien Property

AUTHORITY: 40 Stat. 411, 55 Stat. 839, Pub. Laws 322, 671, 79th Cong., 60 Stat. 50, 925; 50 U. S. C. and Supp. App. 1, 616, E. O. 9193, July 6, 1942, 3 CFR, Cum. Supp., E. O. 9567, June 8, 1945, 3 CFR, 1945 Supp., E. O. 9788, Oct. 14, 1946, 11 F. R. 11981.

[Return Order 47]

AMALIE FRESE

Having considered the claim set forth below and having issued a determination allowing the claim, which is incorporated by reference herein and filed herewith,

It is ordered, That the claimed property, described below and in the determination, be returned, subject to any increase or decrease resulting from the administration thereof prior to return, and after adequate provision for taxes and conservatory expenses:

Claimant and Claim No.	Notice of intention to return published	Property
Amalie Frese, Bronx, N. Y.; claim No. 5619.	12 F. R. 5000, July 26, 1947.	\$874.69 in the Treasury of the United States.

Appropriate documents and papers effectuating this order will issue.

Executed at Washington, D. C., on September 30, 1947.

For the Attorney General.

[SEAL]

DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 47-9015; Filed, Oct. 6, 1947;
8:46 a. m.]

[Vesting Order 9848]

MARIE NEWMANN

In re: Estate of and trust created under the will of Marie Newmann, also known as Marie Neumann, Marie Mertz, Marie Merzt and Marie Bischoff, deceased. File D-28-9439; E. T. sec. 12650.

Under the authority of the Trading with the Enemy Act, as amended, Ex-

judicial supervision of the Surrogate's Court of Kings County, New York;

and it is hereby determined:

4. That to the extent that the persons identified in subparagraph 1 hereof are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country, (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on September 17, 1947.

For the Attorney General.

[SEAL]

DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 47-9011; Filed, Oct. 6, 1947;
8:45 a. m.]

[Vesting Order 9754]

TRAUDEL ESPERMULLER ET AL.

In re: Stock owned by and debts owing to Traudel Espermuller and others. D-66-1334-D-1.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Traudel Espermuller, Lina Klufftinger, also known as Karolina Emilie Klufftinger, Leonard Klufftinger, also known as Leonard M. Klufftinger, Robert Klufftinger, Stephanie Pauline Elizabeth Langmann, also known as Stefanie Pauline Elisabeth Langman, Ilse Renner, Max Renner, Olga Schroeter, also known as Olga Klufftinger Schroeter, Herta Weiler, Erika Nopper, also known as Erika Nopper Exner, Margarethe Nopper, also known as Margarethe Nopper Endres, Helene Espermuller, Lina Renner, also known as Lina Wahl Renner, Luise Weiler, and Karl Weiler, whose last known addresses are Germany, are residents of Germany and nationals of a designated enemy country (Germany);

2. That the property described as follows: One thousand one hundred and sixty one (1161) shares of \$100.00 par value 6% cumulative first preferred capital stock of William R. Warner & Co., Inc., 113 West 18th Street, New York, New York, a corporation organized under the laws of the State of Delaware, evidenced by certificates numbered as listed in Exhibit A, attached hereto and by reference made a part hereof, in the

Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Katrina Reissor, Anna Rossman and Babette Bischoff, whose last known address is Germany, are residents of Germany and nationals of a designated enemy country (Germany);

2. That all right, title, interest and claim of any kind or character whatsoever of the persons identified in subparagraph 1 hereof, and each of them, in and to the estate of and the trust created under the will of Marie Newmann, also known as Marie Neumann, Marie Mertz, Marie Merzt and Marie Bischoff, deceased is property payable or deliverable to, or claimed by, the aforesaid nationals of a designated enemy country (Germany);

3. That such property is in the process of administration by Martin Bischoff, as executor and trustee, acting under the

amounts and registered in the names of the persons appearing opposite each certificate number listed in Exhibit A, together with all declared and unpaid dividends thereon,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, Traudel Espermuller, Lina Klufftinger, also known as Karolina Emilie Klufftinger,

Leonard Klufftinger, also known as Leonard M. Klufftinger, Robert Klufftinger, Stephanio Pauline Elizabeth Langmann, also known as Stefanie Pauline Elisabeth Langman, Ilse Renner, Max Renner, Olga Schroeter, also known as Olga Klufftinger Schroeter, Herta Weiler, Erika Nopper, also known as Erika Nopper Exner, Margarethe Nopper, also known as Margarethe Nopper, Endres, Helene Espermuller, Lina Renner, also known as Lina Wahl Renner, Luise Weiler, and Karl Weiler, the afore-

said nationals of a designated enemy country (Germany);

3. That the property described as follows: Those certain debts or other obligations owing to the persons listed below by the William R. Warner & Co., Inc., 113 West 18th Street, New York, New York, arising out of accounts payable, entitled in the Personal Accounts Ledger of the aforesaid corporation as listed below and in the amounts as of December 31, 1946, appearing opposite each account, as follows:

Name of owner	Title of the account	Amount	Name of owner	Title of the account	Amount
Helene Espermuller.....	Helene Espermuller.....	\$2,349.00	Olga Schroeter, also known as Olga Klufftinger Schroeter.	Olga Schroeter.....	\$1,291.94
Lina Klufftinger, also known as Karolina Emilie Klufftinger.	Lina Klufftinger.....	8,252.70	Luise Weiler.....	Luise Weiler.....	4,932.87
Leonard Klufftinger, also known as Leonard M. Klufftinger.	Leonard M. Klufftinger.....	5,582.47	Erika Nopper, also known as Erika Nopper Exner.	Erika Nopper.....	429.79
Stephanie Pauline Elisabeth Langmann, also known as Stefanie Pauline Elisabeth Langman.	Stephanie Pauline Elisabeth Langmann.	969.42	Margarethe Nopper, also known as Margarethe Nopper Endres.	Margarethe Nopper.....	429.79
Lina Renner, also known as Lina Wahl Renner.	Lina Renner.....	4,932.92			

and any and all accruals thereto, and any all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, Helene Espermuller, Lina Klufftinger, also known as Karolina Emilie Klufftinger, Leonard Klufftinger, also known as Leonard M. Klufftinger, Stephanie Pauline Elisabeth Langmann, also known as Stefanie Pauline Elisabeth Langman, Lina Renner, also known as Lina Wahl Renner, Olga Schroeter, also known as Olga Klufftinger Schroeter, Luise Weiler,

Erika Nopper, also known as Erika Nopper Exner, and Margarethe Nopper Endres, also known as Margarethe Nopper, the aforesaid nationals of a designated enemy country (Germany);

and it is hereby determined:

4. That to the extent that the persons named in subparagraph 1 hereof are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on September 4, 1947.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

EXHIBIT A

Registered owner	Certificate No.	Number of shares	Name and address of the certificate custodian	Registered owner	Certificate No.	Number of shares	Name and address of the certificate custodian
Traudel Espermuller.....	P 314	100	Wm. R. Warner & Co., Inc. 113 West 18th St., New York, N. Y.	Ilse Renner.....	PM 104	105	Wm. R. Warner & Co., Inc. 113 West 18th St., New York, N. Y.
Lina Klufftinger.....	PM 106	125	Do.	Max Renner.....	PM 102	105	Do.
Leonard Klufftinger.....	PM 98	153	Do.	Olga Schroeter.....	PL 864	50	Do.
Robert Klufftinger.....	PM 100	115	Do.	A 850	5	Unknown.	
Stephanie Pauline Elisabeth Langmann.	PL 860	15	Do.	Herta Weiler.....	PM 103	210	Wm. R. Warner & Co., Inc.
	PL 861	31	Do.	Erika Nopper.....	PL 859	15	Gustav A. Pfeiffer, 113 West 18th St., New York, N. Y.
	PL 862	45	Do.				Do.
	PL 863	70	Do.	Margarethe Nopper.....	PL 858	16	

[F. R. Doc. 47-9010; Filed, Oct. 6, 1947; 8:45 a. m.]

[Vesting Order 9807]

HENRY J. HOESING

In re: Estate of Henry J. Hoesing, deceased. File D-28-11815; E. T. sec. 16025.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Martha Dausendschoen, whose last known address is Germany, is a resident of Germany and a national of a designated enemy country (Germany);

2. That the heirs, names unknown, of Martha Dausendschoen, who there is reasonable cause to believe are residents

of Germany, are nationals of a designated enemy country (Germany);

3. That all right, title, interest and claim of any kind or character whatsoever of the persons identified in subparagraphs 1 and 2 hereof, and each of them, in and to the Estate of Henry J. Hoesing, deceased, is property payable or deliverable to, or claimed by, the aforesaid nationals of a designated enemy country (Germany);

4. That such property is in the process of administration by Dewey C. Rohloff, as Executor, acting under the judicial supervision of the Superior Court of the State of California, in and for the County of Los Angeles;

and it is hereby determined:

5. That to the extent that the person named in subparagraph 1 hereof and the heirs, names unknown, of Martha Dausendschoen are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, ad-

ministered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on September 15, 1947.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 47-8982; Filed, Oct. 3, 1947;
8:45 a. m.]

[Vesting Order 9806]

OSCAR DEPPERMAN

In re: Estate of Oscar Depperman, deceased. File D-28-11678; E. T. sec. 15880.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Margarete Remter, Anna Knoepf, nee Rappe and Julius Depperman, whose last known address is Germany, are residents of Germany and nationals of a designated enemy country (Germany);

2. That all right, title, interest and claim of any kind or character whatsoever of the persons named in subparagraph 1 hereof in and to the Estate of Oscar Depperman, deceased, is property payable or deliverable to, or claimed by, the aforesaid nationals of a designated enemy country (Germany);

3. That such property is in the process of administration by Ben H. Brown, as administrator, acting under the judicial supervision of the Superior Court of the State of California, in and for the County of Los Angeles;

and it is hereby determined:

4. That to the extent that the persons named in subparagraph 1 hereof are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on September 15, 1947.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 47-8981; Filed, Oct. 3, 1947;
8:45 a. m.]

[Vesting Order 9808]

GEORGE JAMMERthal

In re: Estate of George Jammerthal, deceased. File D-28-10644; E. T. sec. 15924.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Anna Margarethe Koerner, Anna Margarethe Sitzler, Johann Heinrich Herzog, Hedwig Margarethe Henriette Herzog and Friedrich Heinrich Herzog, whose last known address is Germany, are residents of Germany and nationals of a designated enemy country (Germany);

2. That all right, title, interest and claim of any kind or character whatsoever of the persons named in subparagraph 1 hereof in and to the Estate of George Jammerthal, deceased, is property payable or deliverable to, or claimed by, the aforesaid nationals of a designated enemy country (Germany);

3. That such property is in the process of administration by Phil C. Katz, as Administrator, acting under the judicial supervision of the Superior Court of the State of California, in and for the City and County of San Francisco;

and it is hereby determined:

4. That to the extent that the persons named in subparagraph 1 hereof are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on September 15, 1947.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 47-8983; Filed, Oct. 3, 1947;
8:45 a. m.]

[Vesting Order 9809]

MARTIN LIENAU

In re: Estate of Martin Lienau, deceased. File D-28-11789; E. T. sec. 16002.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Dietrich Lienau, August Lienau and Martha Lienau, whose last known address is Germany, are residents of Germany and nationals of a designated enemy country (Germany);

2. That all right, title, interest and claim of any kind or character whatsoever of the persons named in subparagraph 1 hereof in and to the Estate of Martin Lienau, deceased, is property payable or deliverable to, or claimed by, the aforesaid nationals of a designated enemy country (Germany);

3. That such property is in the process of administration by American Trust Company, as Executor, acting under the judicial supervision of the Superior Court of the State of California, in and for the County of Solano;

and it is hereby determined:

4. That to the extent that the persons named in subparagraph 1 hereof are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on September 15, 1947.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 47-8984; Filed, Oct. 3, 1947;
8:45 a. m.]

[Vesting Order 9820]

FRED BAUMANN

In re: Stock owned by and debt owing to Fred Baumann. F-28-28140-D-1.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Fred Baumann, whose last known address is Billingshausen #29, Wurzburg, A/M Germany, is a resident of Germany and a national of a designated enemy country (Germany);

2. That the property described as follows:

a. Twenty (20) shares of \$10.00 par value common capital stock of Century Electric Company, 1806 Pine Street, St. Louis 3, Missouri, a corporation organized under the laws of the State of Missouri, evidenced by a certificate numbered C814, registered in the name of Fred Baumann, together with all declared and unpaid dividends thereon, and

b. That certain debt or other obligation owing to Fred Baumann, by Mercantile Commerce Bank and Trust Company, 721 Locust Street, St. Louis, Missouri, in the amount of \$41.66, as of January 24, 1947, arising out of dividends paid on the shares of stock referred to in subparagraph 2 (a) above, together with any and all accruals thereto, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Germany);

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on September 15, 1947.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 47-8978; Filed, Oct. 3, 1947; 8:45 a. m.]

[Vesting Order 9836]

ANNA AND ALBERT SCHMID

In re: Bank account owned by Anna Schmid and Albert Schmid. F-28-23514-C-1, F-28-23514-E-1.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Anna Schmid and Albert Schmid, whose last known addresses are Oberpfalz, Bayern, Germany, are residents of Germany and nationals of a designated enemy country (Germany);

2. That the property described as follows: That certain debt or other obligation owing to Anna Schmid and Albert Schmid, by The Bank For Savings In the City of New York, 280 Fourth Avenue, New York 10, New York, arising out of a Savings Account, account number B19,152, entitled Anna Schmid and husband Albert, or either and survivor,

maintained at the branch office of the aforesaid bank located at 1201 Third Avenue, New York 21, New York, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid nationals of a designated enemy country (Germany);

and it is hereby determined:

3. That to the extent that the persons named in subparagraph 1 hereof are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

Claimant and Claim No.	Notice of intention to return published	Property
Aaron & Dautch, 500 Walbridge Bldg., Buffalo, N. Y.; claim No. 1416.	Aug. 7 1947; 12 F. R. 5374.	\$260.50 in the Treasury of the United States.
Kremer & Leavitt, 270 Broadway, New York, N. Y.; claim No. 1416.do.....	\$237.32 in the Treasury of the United States.

Appropriate documents and papers effectuating this order will issue.

Executed at Washington, D. C., on September 30, 1947.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 47-9016; Filed, Oct. 6, 1947; 8:46 a. m.]

[Vesting Order 9871]

ARNOLD CARL CORNILS

In re: Estate of Arnold Carl Cornils, deceased. File D-28-9550; E. T. sec. 13080.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Emma Drucker, Rosa Lieb-scher, Clara Siemen and Emilie Hahn, whose last known address is Germany, are residents of Germany and nationals of a designated enemy country (Germany);

2. That all right, title, interest and claim of any kind or character whatsoever of the persons named in subparagraph 1 hereof in and to the estate of Arnold Carl Cornils, deceased, is property payable or deliverable to, or claimed by the aforesaid nationals of a designated enemy country (Germany);

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., September 15, 1947.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 47-8979; Filed, Oct. 3, 1947; 8:45 a. m.]

[Return Order 53]

AARON & DAUTCH AND KREMER & LEAVITT

Having considered the claim set forth below and having approved a decision allowing the claim, which is incorporated by reference herein and filed herewith,

It is ordered, that the claimed property, described below and in the decision, be returned, subject to any increase or decrease resulting from the administration thereof prior to return, and after adequate provision for taxes and conservatory expenses:

3. That such property is in the process of administration by Olga Curry, administratrix, acting under the judicial supervision of the District Court of Woodbury County, Iowa;

and it is hereby determined:

4. That to the extent that the persons named in subparagraph 1 hereof are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on September 24, 1947.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 47-9012; Filed, Oct. 6, 1947; 8:45 a. m.]

[Vesting Order 9883]

CHRISTEL STEINKE

In re: Estate of Christel Steinke, a/k/a Christine Steinke and Wilhelmina Christel Steinke, deceased. File D-28-10243; E. T. sec. 14826.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Lieselotte Koch (niece), Edith Koch (niece), Gerda Koch (niece), Heinrich Koch (nephew), Marta Koch (sister) and Elizabeth Koch (sister) whose last known address is Germany, are residents of Germany and nationals of a designated enemy country, (Germany);

2. That all right, title, interest and claim of any kind or character whatsoever of the persons identified in subparagraph 1 hereof, and each of them in and to the estate of Christel Steinke, also known as Christine Steinke and Wilhelmina Steinke, deceased, is property payable or deliverable to, or claimed by, the aforesaid nationals of a designated enemy country (Germany);

3. That such property is in the process of administration by John C. Glenn, as administrator, acting under the judicial supervision of the Surrogate's Court of Queens County, New York;

and it is hereby determined:

4. That to the extent that the persons identified in subparagraph 1 hereof are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having

been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on September 24, 1947.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 47-9013; Filed, Oct. 6, 1947;
8:45 a. m.]

[Vesting Order 9884]

ANNA SUGO

In re: Estate of Anna Sugo, deceased. File D-28-3333; E. T. sec. 9625.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Elizabeth Bauer, Johann Schwemmer, brother of Anna Sugo, deceased, Johann Schwemmer, nephew of Anna Sugo, deceased, and Babette Harder, whose last known address is Germany, are residents of Germany and nationals of a designated enemy country (Germany);

2. That all right, title, interest and claim of any kind or character whatsoever

of the persons named in subparagraph 1 hereof in and to the estate of Anna Sugo, deceased, is property payable or deliverable to, or claimed by, the aforesaid nationals of a designated enemy country (Germany);

3. That such property is in the process of administration by Ernst C. Smith and John Bauer, as Executors, acting under the judicial supervision of the Surrogate's Court of Erie County, New York; and it is hereby determined:

4. That to the extent that the persons named in subparagraph 1 hereof are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on September 24, 1947.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 47-9014; Filed, Oct. 6, 1947;
8:46 a. m.]